01/038/70/TN 6

POMS
PROGRAM OPERATIONS MANUAL SYSTEM
Part 1
Records Maintenance

CHAPTER 038

Earnings Discrepancies

SUBCHAPTER 70

District Office Development of Earnings Discrepancies

This consolidation incorporates through transmittal 6.

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July 1989

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9.			45.			81.			117.		
10.			46.			82.			118.		
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12.			48.			84.			120.		
13.			49.			85.			121.		
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15.			51.			87.			123.		
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Earnings Discrepancies

NOTE: *The audience for this subchapter is the same: DO/BO/TSC-CR, CR TII, FR, OS, SR; PSC: CA, CRTA, IES, RECONR: ODO: CA, CATA, DIS, IS RECONR; INTPSC: CATA, CDA, FCR;*

General

03870.001 Introduction

A. General

It is the responsibility of SSA to establish and maintain accurate and complete earnings records (ER) for the nation's workers. When there is any indication that there may be an error in an individual's ER, SSA must attempt to correct the record.

The material in this subchapter is directed to pre-claims earnings discrepancies (ED). However, field offices (FO) may need to refer to this in developing ED's in claims cases.

The major problems in maintaining accurate records result from:

1. Failure of employers and self-employed individuals to file required reports with SSA and IRS;
2. Errors in reports filed by employers and self-employed individuals, such as omission of SSN's, use of incorrect SSN's, incorrect entries or omissions of dollar amounts; and
3. Errors in transcribing reports from employers and self-employed individuals from paper to electronic media in SSA's data conversion processes.

B. Error Detection

Listed below are some of the ways SSA may become aware of errors:

1. Disagreement by an individual with the posted ER as shown on his or her earnings statement (usually Form SSA-7014 C1). This is the most frequent manner of error detection.
2. A duplicate SSN card is requested and it becomes apparent that the individual has been using a wrong SSN, or that SSA has erroneously assigned two individuals the same SSN.
3. Notice from IRS (or from the number holder (NH)) that someone other than the NH has been using the same SSN or that the NH owes additional taxes to IRS for unreported earnings.
4. Discovery during internal OCRO investigations that improper name cross-references have been entered on an ER, resulting in posting of two worker's earnings to the same SSN.
5. A finding, in the course of resolving an earnings accuracy issue with one individual, that an employer has failed to report earnings for a number of employees or has reported their earnings improperly.

03870.002 Definitions of Earnings Discrepancy (ED) Terms

A. Disagreement

The first indication SSA receives that an individual believes his or her ER is incorrect.

B. Earnings Discrepancy

An earnings question or disagreement requiring field involvement to resolve the earnings issue. Additional information is needed from the NH and/or employer before a decision or correction may be made to the ER.

C. Gap

The earnings record has an unexplained absence of a posting between two periods of postings; or has no posting for a quarter(s) or year(s) from an employer for whom employment is alleged or for SEI alleged for a year.

D. Duplicate Postings

Earnings posted for a given quarter or year include partially or totally duplicated amounts.

E. Partial Postings

The ER shows postings of only a portion of the total earnings paid for the quarter or year.

F. Scrambled Earnings

Wages or SEI for one person that have been posted to another person's ER.

G. EIN - Employer Identification Number

A 9 digit number assigned by IRS (or for State and Local Reporters by SSA) to employers to be used on their wage reports. It is formated as XX-XXXXXXX. The first 2 digits are 69 for State and local employers.

H. NR (No Report)

No SSA record that the employer's wage report was filed for the period involved.

I. EO (Employee Omitted)

SSA records show the employee was omitted from the employer's wage report for the period involved.

J. REL (Report Employer List)

A microfilm reference list that is maintained by OCRO for employers who have submitted annual wage reports for a particular year. The file contains filing data for employer reports and is updated regularly to indicate the current report status. The REL is in EIN order and identifies such items as the reporting period, establishment number, type of employment, number of employees and the actual reporting problem such as missing or impossible EIN, duplicate report, multiple FICA entries, etc. OCRO forwards copies of the REL periodically to the Regional Offices for reference.

K. "Lost" Report

An employer wage report that OCRO has no record of receiving although IRS has informed OCRO (usually on the reverse side of the SSA-7010-U5) that the pertinent FICA tax report was received by IRS.

L. "Missing" Report

An employer wage report that OCRO has no record of receiving and apparently has not been filed with SSA. It is not known whether IRS received any taxes.

M. Suspense File

A file, accumulated since 1937, of unposted earnings items arranged in EIN order showing the NH's reported name, SSN, earnings amount and year earned. Earnings are placed in suspense because they were reported with an incorrect name or SSN or with no SSN at all and SSA's attempts to correct them have been unsuccessful.

N. ERF (Earnings Reference File)

The ERF is a "working" version of the summary earnings record established, to provide ready access to updated earnings information such as yearly totals, quarters of coverage information, detailed wage and self-employment income for 1978, or later, etc., (see RM 03900.000ff).

O. Establishment Reporting

A method of reporting for "multifirm" employers (e.g., General Electric, General Motors, etc.); the "parent" employer submits separate W-3's for each establishment or one W-3 arranged in establishment order. Each establishment has its own identifying number (see RM 01280.005, RM 3870.074).

P. Payroll Record Unit Number (PRU)

A special three-digit number assigned by SSA for identification and control purposes where a State, political subdivision or absolute coverage group has more than one payroll record unit that makes separate reports by unit (similar to an establishment unit in the private sector (see RM 03870.074).

Q. Lag

The lag period is the period for which earnings may not be reflected on ER's because wage reports or SE returns are not yet due or have not been processed to the Earnings Reference File (ERF).

03870.003 Earnings Discrepancy Development and SSA Component Responsibility—General

A. Nature of Preclaims ED's

Generally earnings discrepancies in claims cases are easier to resolve since the NH is usually cooperative in obtaining earnings evidence to support his or her claim. Often in preclaim earnings discrepancies, though, the NH may be a seasonal or other frequently mobile employee and difficult to locate; the NH may not want any employer contacts or may simply be unaware of the impact on future benefits of correcting the current earnings issue. In other cases, the employer involved may no longer be in business and his or her wage records may be difficult, or impossible, to obtain. Consequently, the sooner ED development is undertaken the less inconvenient it is to the NH.

B. OCRO Responsibility

To the extent possible, OCRO will attempt to resolve preclaims earnings disagreements it identifies without asking for field office assistance. Often, OCRO can resolve them by searching the available records — the suspense file, the Earnings Reference File (ERF), Numident/Alphident, Report Employer List (REL), microfilm files (W-2/W-3 data), etc. Where the discrepancy is due to a coverage issue, coverage technicians in OCRO usually can resolve it with the help, if needed, of available precedent files.

When additional information is needed to resolve an earnings disagreement, OCRO will ask for field office (FO) assistance. The case then becomes an earnings discrepancy. OCRO will usually provide the following to facilitate development:

1. Form SSA-5533-U4 (Request for Assistance - Earnings Discrepancy—see C below and RM 03870.116). This form specifies the needed information for earnings discrepancies and scrambled earnings cases.
2. Copy of SSA-7008 (Request for Correction of Earnings Record) or inquiry.
3. Copy of Form W-2 or other wage evidence, if available.
4. Copy of Form SSA-1826 (Itemized Statement of Earnings - See RM 03870.112) giving detailed earnings information credited to the individual's record for the years covered by the allegation.
5. SSA-7009 (Transcript of Earnings Record) showing in red, earnings information that has been located but not yet posted to the NH's ER. A red 'D' will be entered by hand for each period requiring development.
6. Copy of the Earnings Reference File (ERF).
7. Numident records (in scrambled earnings cases).

OCRO is responsible, upon resolution of the discrepancy or completion of all OCRO and/or FO development, for providing an initial determination (see GN 03101.170) to the individual(s) involved or for review and final approval of an FO-prepared determination. As the result of the Rivera vs. Heckler, Michigan District Court decision, SSA is responsible for providing an initial determination in all ED's within a reasonable time and no later than 3 years of the filing of the SSA-7008 (or similar statement). The 3-year period may be extended to 3 years, 3 months and 15 days only if additional evidence is being obtained. SSA's policy goal is to strive to complete ED development and make an initial determination in all cases within 6 month's time.

C. Form SSA-5533-U4 (Request for Assistance - Earnings Discrepancy)

OCRO will send the SSA-5533-U4 to the FO servicing the last known address of the NH or, if unknown, to the FO servicing the latest reporting employer.

The initial request is forwarded to the FO with a diary period of 90 days. If no response is received from the FO within 90 days OCRO will forward a follow-up request annotated in red "First Request for Status." If no response is received within 30 days OCRO will foward a second follow-up annotated in red: "Attention FO Manager, Second Request for Status." After 60 days, if no response is received, OCRO will forward a copy of the SSA-5533-U4 request to the Insurance Programs Branch of the appropriate RO annotated in red: "Third Request for Status - FO has Failed to Respond."

If the SSA-5533-U4 is returned to OCRO by the FO but the development is incomplete or the FO indicates additional information is needed OCRO will return the request to the FO, providing any additional requested information with a 60 day diary period (see RM 03870.116).

D. Field Office Responsibility

The FO is responsible for identifying and resolving earnings discrepancies that are detected when a claim is filed. In preclaims situations, it is responsible or initiating development when a NH or other source, indicates there are unreported or incorrectly reported earnings. (See RM 03870.006). The FO is also responsible for assisting OCRO or the PC in resolving earnings discrepancies identified in those offices. In some instances, the NH who has been asked by OCRO or the PC for additional information to resolve an earnings issue will, instead, contact the FO for assistance. (See RM 03870.010 for resident and assisting FO responsibilities.)

03870.004 Field Office Development - General

The most frequent questioning of an ER occurs when a NH inquires at the FO (or to OCRO) upon receipt of an SSA-7014-C1 (Statement of Earnings) which appears to be incorrect. The SSA-7014-C1 is received by the NH in reply to an SSA-7004PC (Request for Statement of Earnings) or similar inquiry.

If a NH questions or disagrees with the amount of earnings appearing on the SSA-7014-C1, ask the reason. If it is clear that the employment in question is not covered or that the remuneration was not "wages," an explanation of the pertinent provisions of the act may suffice. If the NH is still dissatisfied or if it appears that his/her ER may be incorrect, offer to help him/her prepare an SSA-7008 (RM 03870.005) and develop wage evidence as in RM 03870.006.

If an SSA-7014-C1 has not been received, do not complete an SSA-7008. Assist the individual in requesting an earnings statement "SSA-7004 PC" (see RM 01380.006) and advise him/her to contact any Social Security office if the statement is not correct.

Obtain as much information as possible from the NH and employer as soon as possible, preferably during the initial contact. This includes, in scrambled wage situations, evidence of identity from the NH and SS-5 information from the NH and/or employer so that the true NH's identity can be quickly established.

A FO may request a recent photograph of the NH or photocopy of the NH's drivers license to assist the employer in establishing identity. Use telephone contact as much as possible. Most information can be obtained by telephone or mail, thus avoiding loss of workdays by those employed. Experience shows that, often, the worker refuses a request to visit the FO, leaving SSA with unresolved earnings errors. All attempts to contact the individuals involved must be clearly documented.

If an SSA-5533-U4 (RM 03870.003 C and RM 03870.116) request from OCRO appears to have omitted information which may be pertinent to resolving the case, phone the OCRO contact provided on the SSA-5533-U4 to determine if the information is needed or already of record.

Written requests to the NH for information will ask for a response within 20 days. If the NH does not respond within 20 days, make a close-out request asking for a reply within 15 days. Discontinue development if no response is received from the NH and there is no other outstanding development or indication that the NH is attempting to obtain additional evidence (see RM 03870.008 B).

03870.005 Form SSA-7008 (Request for Correction of Earnings Record)

A. Policy Principle

The NH should complete Form SSA-7008 to request correction of his/her earnings record.

The NH should submit any available evidence of his wages or self-employment income along with Form SSA-7008. (See C below, RM 03870.004, RM 03870.065 - RM 03870.072)

B. Procedure

The SSA-7008 may be completed in person by the NH at the FO, by the FO via the telephone or mailed to the NH for completion.

1. GENERAL

- If completed via telephone forward the form to the NH for his/her signature. Advise the NH to return it with supporting evidence.

Do not include information about the current or lag year on the SSA-7008. In a scrambled earnings case, show all employment and SEI from the first year in which the incorrect SSN was used, up to and including the last prelag year.

2. WAGES

Obtain the following when completing an SSA-7008 for wages:

a. Identifying information from the NH, names used, all SSN's used, current address, telephone numbers, etc.

b. Whether the NH authorizes disclosure of his/her name to the employers involved. Explain to the NH that unless his/her name can be used, a satisfactory investigation may not be conducted.

c. An accurate statement of the periods of employment which accounts for periods of unemployment due to layoffs, vacations, illnesses, etc., and omit any lag period employment. (If exact dates are not known, show "about" before date alleged. See RM 03870.014 for development of unreported lag earnings.)

d. A brief description of the type of employment.

e. The correct name, telephone number and present address of the employer for the period in question; the identity and location of the employer's establishment; the EIN, if known; and, if it is a multi-location employer, the establishment number, if any.

f. An accurate statement of the amounts of wages which accounts for differences in wage rates and for periods of unemployment as explained above. If the NH is not certain of a wage amount, ask for an approximate amount. Ask about the basis for the approximation. If the employment was intermittent, mention the fact.

g. What evidence is submitted or if none available why?

h. Other pertinent information; e.g., the NH has evidence to support his/her allegations or a particular employer is no longer in business may also be entered on the SSA-7008.

3. SELF-EMPLOYMENT

Obtain the following information on the SSA-7008 when completing for self-employment situations.

a. Name, address and telephone number of the NH and the name, address and telephone number of the business for the year(s) in question;

b. An accurate statement of the amount of SEI and the time periods in question.

c. Whether the NH filed an income tax return reporting the self-employment income and if, appropriate, if IRS has been contacted for copies of the returns.

d. If copies of the self-employment tax return are unavailable, an explanation why.

C. Development

Obtain the following along with the SSA-7008:

- A numident for the NH's SSN and compare it with SS-5 infomation to verify that the SSN belongs to the NH (see RM 00205.020 D.)
- A Summary Earnings Query (SEQY) and (DEQY) Detailed Earnings Query to compare posted earnings with the NH's allegation.

C. Development (Cont.)

- Evidence of wages and/or self-employment income (see RM 03870.004, RM 03870.065-RM 03870.077)

If an SSA-7008 received by mail is incomplete or illegible, attempt to obtain the information from the NH by phone. If the NH cannot be contacted return the SSA-7008 to the NH for completion. Likewise, if the evidence is insufficient and/or there is no explanation regarding the unavailability of evidence of higher probative value, obtain an explanation.

When the SSA-7008 reflects a name change, obtain a properly completed SS-5 and code the form in accordance with RM 00202.030. Transmit the SS-5 separately under DODI instructions. Annotate the SSA-7008 to this effect (see RM 00202.025).

03870.006 Field Office (FO) Development When Earnings Disagreement or Discrepancy Is First Raised In the FO

Request the NH to complete an SSA-7008 for employment history and to submit Forms W-2, if available, covering the years and employers involved. If this evidence clearly resolves the earnings disagreement, send the SSA-7008 and the W-2 information to OCRO (see RM 03870.095). If the W-2 has an error on the face of it that would account for the incorrect posting (e.g., no Social Security wages shown, a Social Security money field shown in wrong W-2 block, etc.), advise OCRO and document the file so corrective action can be taken without having to contact the employer. See RM 03870.007 if the W-2 has an incorrect SSN or name.

If the FO has information that the employer's reports for the years involved are pending in OCRO because of a reporting error (i.e., so-called "problem employer" cases), do not prepare an SSA-7010-U5, note this information in the file and return the file to OCRO. Include in the file a copy of a W-2 or other wage evidence the NH may have furnished, but do not request SSA-7011 or other evidence. OCRO will issue the NH a letter stating that his earnings will be credited after the employer's reporting problem has been resolved. The NH is given an approximate date when the correction will be made.

If the case does not involve a "problem employer" and Form W-2 is not available, request other primary evidence of earnings (RM 03870.065). Normally this will be Form SSA-7011 (Statement of Employer). If the SSA-7011 cannot be obtained (e.g., employer cannot be located or refuses to complete it), obtain secondary evidence of wages per RM 03870.072. The NH should be informed that a copy of the tax return can be obtained from the Internal Revenue Service (IRS) for a fee (RS 01804.165). Do not request scouting unless secondary evidence is not available and there is reason to believe that the employer has filed returns with SSA. (Note: IRS keeps tax returns for 6 years. After 6 years, only a record that the return was filed is maintained.)

Obtain a written statement from the NH authorizing contact with any source for the purpose of developing wage evidence. Do not contact any source of wage evidence for which you do not have the NH's permission unless there is evidence the employer's report is "lost" or that the employer has failed to file wage reports for all of his or her employees for the period. In this latter case, do not use the NH's name but develop as a "lost report" case (see RM 03870.077).

03870.007 Incorrect Surname or SSN on W-2

When a NH or employer notifies the FO that either an incorrect SSN or surname was reported on a Form W-2, do not complete an SSA-7008 or SSA-L7054. Instead complete a Form SSA-4582-CD (Wage Suspense/Reinstate Card) per RM 03870.114 and forward it to:

Division of Earnings Operations
ERB, Investigating Section
300 North Greene Street
Baltimore, MD 21201

Do not include the W-2 or any other material with the SSA-4582-CD. If both the surname and SSN are incorrect, the FO should advise the employer to submit a corrected Form W-2 to the appropriate DOC.

The notification to the FO of an incorrect surname or SSN need not be in person, nor need the FO see a copy of the Form W-2 in question, as long as the FO can ascertain the information called for on the Form SSA-4582-CD.

The NH's record will be corrected based on the SSA-4582-CD. If the NH wishes to check the record to verify that the correction is made, advise him/her to make a request after the end of the year in question if period is lag and, in any case, no earlier than 9 months from the current date.

03870.008 Limits on Development

A. When Not to Initiate Development

Do not initiate development in earnings discrepancy cases when:

1. The amount involved is less than $300 or the amount on our records is within 10 percent of the allegation and the individual does not submit any supporting evidence (see RM 03805.060).

NOTE: *Development must be initiated whenever the NH submits evidence or insists that his earnings record be investigated, regardless of the amount involved (see RM 03805.060 B.2).*

2. The period in question is not open to correction under the statute of limitation rules provided in RS 02201.020. (Note that the ER is always open to correction if there are no posted earnings from the employer for the period involved. SEI for a barred year can be established only if an SE tax return was filed timely RS 02201.036.)
3. The period in question is lag. (See RS 01403.100 and RM 03870.014 when a NH questions lag earnings.)
4. The NH refuses permission to contact the employer, has insufficient secondary evidence of earnings, and there is no basis for believing the employer failed to file wage reports for the period in question for any other employees.

B. When to Discontinue Development

Discontinue efforts to resolve an earnings discrepancy where:

1. The NH fails to respond to the follow-up request for additional information within 15 calendar days or refuses to cooperate and there is no indication that the NH is making attempts to submit additional evidence (RM 03870.004).
2. The NH has insufficient primary evidence of earnings and the FO cannot locate the employer or the employer refuses to cooperate. If the employer has been asked to complete an SSA-7011 or otherwise submit additional evidence and has failed to respond within 20 calendar days, send a follow-up request (or, if possible, contact the employer via telephone). If no response is received within 15 calendar days and there is no indication that additional evidence will be submitted, attempt to resolve the issue with secondary evidence obtained from the NH. Once all available secondary evidence has been obtained, the FO should prepare a determination on Form SSA-553 specifying the earnings to be credited to the NH. In preclaims cases, OCRO will review and have final approval authority over this determination.
3. The field office is unable to locate the NH (or any other individual involved). Often in scrambled earnings cases the FO is requested to locate one or more of the individuals involved. If the FO has exhausted all possible leads to the individual's whereabouts or has been following such leads for at least 90 days without being able to locate the individual, complete any other development and forward the file to OCRO. Document in the ED file the efforts to locate the individuals involved (see RM 03870.043).

C. NH Requests Withdrawal of Investigation

An individual has the right to withdraw his or her request for revision of the ER at any time before the date on which a determination is made on such a request. Such withdrawal must be in writing and signed by the individual or his or her authorized representative. It should state the reason for the withdrawal of the request for revision and must indicate clearly what allegations of employment or SE are being withdrawn. In no case should an individual be asked to withdraw a request for revision of the ER. The file should contain a report of contact stating that the NH was informed of the effect of the withdrawal.

The NH may request withdrawal after some evidence supporting a particular earnings allegation has been obtained. Even though the NH withdraws his request, prepare an SSA-7010-U5, SSA-7000-U5, or SSA-4500-U6, whichever is appropriate, when the file contains primary or sufficient secondary evidence of unreported or improperly reported earnings.

03870.009 Use of ED Development Record Form SSA-7052

A. Preparation

The FO will prepare Form SSA-7052 for each preclaims ED case when it is initiated, including scrambled earnings cases, as a record of all actions taken from the initiation to the closing of the case. Enter the NH's name and SSN on the form and complete all items which are pertinent (see RM 03870.106).

B. Filing

File pending earnings discrepancy cases with other pending files after initiating appropriate actions. After the case is completed and forwarded to OCRO or the PC for appropriate action, enter the second year following the current year after "Destruction Year" (e.g., for cases completed in 1986, enter "1988") on the SSA-7052 and file the SSA-7052 with the district office development record (SSA-250's). See GN 00902.060 for destruction instructions.

C. Transfers

If the ED case is transferred to another FO, include the SSA-7052 with the case after making and filing a skeleton SSA-7052 showing name, SSN, date and FO to which transferred. Use an SSA-7054 to transfer the case (see RM 03870.108).

If the FO action was initiated as the result of an OCRO request (via SSA-5533-U4 or otherwise) inform OCRO of the transfer by phoning the contact provided on the SSA-5533-U4. Forward a copy of SSA-7054 to OCRO with the pertinent information. This will permit OCRO to change its controls. (See RM 03870.011 for resident FO jurisdiction.)

03870.010 Title II Claim Filed Before ED Development Completed

A. RSI Benefits

If the NH or survivor files a claim for RSI benefits before development has been completed, take the following actions:

1. If the claim is complete, forward the ED material, and coding sheet, to the PC with the completed claim.
2. If the claim can only be partially adjudicated, take the necessary action to initiate payment, continue developing the ED and any other action, forward the claims material and coding sheet to the PC advising what development is outstanding (see GN 01010.045 B.5.).
3. If earnings of other individuals are involved, follow RS 01403.139 in wage cases or RS 01804.325 B. in SEI cases.
4. If the ED development was a result of SSA-5533-U4 notify OCRO by phoning the contact provided on the SSA-5533-U4 that a claim has been filed. Request OCRO to forward the entire ED file to the appropriate PC.

B. Disability Freeze or DIB Action Initiated Before ED Development Completed

If a disability claim is filed while a discrepancy is still pending, take the following action:

1. Associate ED file with DIB file (do not separate *even* when the DIB claim is being denied). If the ED development was a result of an SSA-5533-U4, notify OCRO that a claim has been filed by phoning the contact provided on the SSA-5533-U4. Ask the contact to forward the ED file to the FO.
2. Develop and associate with the DIB claim (or forward to the PC for association, as appropriate) the discrepancy file per DI 00402.220. For DIB insured status denied claims, forward to OCRO copies of any SSA-7010-U5 or SSA-7000-U5 not requiring PC review.
3. If earnings of other individuals are involved, develop evidence of correct amount of earnings. Follow RS 01403.139 in wage cases and RS 01804.325 B in SEI cases.

03870.011 Field Office Jurisdiction and Responsibilities

A. Resident Office

The resident office is held accountable for the completion of the discrepancy case. If the whereabouts of only one of the individuals involved is known, the FO servicing that individual's address will be responsible for completing the case.

All OCRO referrals and follow-up letters will be directed to the resident FO. Although all the ED material may be sent along with a request for assistance to another FO when necessary, the resident FO retains responsibility for the earnings discrepancy case. A transfer of a case to another FO can be made only if the NH initiated the ED investigation and then moved to another service area or if the case has been misdirected. In these situations the FO transferring the case should notify OCRO of the transfer by means of an SSA-7054 (Earnings Discrepancy Memorandum), see RM 03870.108).

Be sure to enter all necessary information on the Form SSA-7054 including the results of scouting where needed, the name and address of the individual to be contacted, all names the employer is known by, the employer's identification number and mention of other employees for whom wages may have been reported during the period involved in the discrepancy.

An employer in active business should be contacted on an earnings discrepancy only by the FO servicing the area in which the employer is located. An employer no longer in business, should be contacted by the FO servicing his or her present address. If the employer has filed for bankruptcy, contact the Trustee appointed by the court.

In a few cases, it may be necessary to request assistance concerning some detail in developing an earnings discrepancy which does not involve contacting an employer. It may be necessary, for example, to get an affidavit from a worker's foreman or fellow employee.

B. Assisting Office

When a request for assistance is received, act promptly to obtain the information requested. If the request has not been completed within 21 days, furnish the requesting office with a progress report (SSA-5006).(Note: See GN 00904.166 for cases involving foreign contacts.)

If the request for assistance indicates that the employer has no EIN, the assisting office should check telephone directories, etc., to determine the correct name of the employer and the number under which tax

returns are filed. The assisting FO should request OCRO to rescout its records by phoning the contact on the SSA-5533-U4 if this check produces any information which indicates that the emloyer may be filing returns. Unless otherwise specified on the SSA-562-U3 request, the assisting FO should return the completed development to the requesting office.

Gap and Wrong Amount Cases

03870.014 Lag Earnings Involved

A. General

Earnings for a year generally must be reported by the end of February of the following year. They are posted in several operations and will begin to appear on the ERF about the middle of the year following the year for which they were reported. All postings will not usually be completed until the end of that year or early in the second year following the year wages were paid.

The lag (defined in RS 01403.100) is the period for which earnings may not be reflected on the ERF because wage or SE reports are not due or have not been posted to the ERF.

Where a NH questions the absence of earnings for the lag year on an earnings statement, or otherwise questions lag year earnings, apply the following guidelines:

1. Current Year Earnings Questioned

Explain the lag period. If the NH insists that earnings will not be reported, request the NH to contact SSA if a W-2 is not received by January 31 of the following year. Advise the NH to also notify IRS if a W-2 is not received.

2. Preceding Calendar Year Questioned

Explain the lag period. Ask why the NH believes earnings will not be posted.If the reason given indicates earnings will not be posted, follow B below.Examples of when/why earnings may not be reported are:

a. Employer did not ask for SSN.
b. Employer did not withhold Social Security taxes.
c. Employer did not provide Form W-2.

If the reason given appears questionable, ask the NH to request an earnings statement after the end of the current year, and to call or return if the earnings are not included. However, if the inquiry is made after May, the FO should check the REL (RM 03870.002 J) and the "problem employer" files available in the RO (RM 03870.069). If the employer is listed as having reported for that year, advise the NH that the employer's report has been received. Suggest that the NH request an earnings statement after the end of the year to verify posting. If the employer is not listed, follow B. below.

B. Action Necessary to Correct Lag Wages

When it appears that the NH's wages will not be reported, but this fact cannot be verified because of the time it takes to process employer reports, take the following action: (see RS 01403.101 - RS 01403.102)

1. Assist NH in preparing SSA-7008 per RM 03870.005.
2. Obtain statement from NH giving reason why the wages will not be reported, and copy of Form W-2 if available.
3. Contact employer for primary evidence and/or secondary evidence per RM 03870.065-RM 03870.072.
4. Forward all evidence and information to OCRO for an initial determination.

C. Action Necessary to Correct Lag SEI

When it appears that SEI has not been posted to the follow RS 01804.100 and RS 01804.115. After development is complete forward the information to OCRO for an initial determination.

03870.016 Earnings Discrepancies Involving "Gap" Situations

A. Definition

The absence of a posting by an employer for a year or years is defined as a "gap" in the ER. This is the most common type of earnings discrepancy. It is often resolved by obtaining a copy of the W-2 from the NH as evidence of earnings that should have been credited for the period. The unposted earnings are usually discovered by the NH on the SSA-7014-C1 earnings statement.

B. Cause:

A gap may occur for reasons such as:

1. The employer filed W-3 and W-2 reports with SSA but omitted the individual NH's W-2 report.
2. The earnings were reported for the individual under a wrong SSN or surname and the earnings were placed in the suspense file as an unidentified earnings item. (Validation of SSN/name by matching earnings reports to the Numident is done before a wage report is posted to the ERF.)
3. The employer failed to report at all or the employer filed FICA tax reports with IRS but did not file W-3/W-2 wage reports with SSA.
4. Employer filed W-2 for NH erroneously showing Social Security wages as non-Social Security wages or did not show any wages in the Social Security wages block.

C. How Identified

1. Individual notifies SSA of error upon receipt of SSA-7014-C1 earnings statement.
2. Unposted earnings identified by FO or PC during the processing of a RSI/DI claim.
3. Reconciliation of IRS tax report records and SSA W-2 wage report records results in IRS

investigation of NH's wages.

03870.018 Wrong Amount Posted to the Earnings Record

A. Definition

In a "wrong amount" type of ED the ER shows posted wages from the alleged employer, but the amount posted is incorrect. The wages may be exact duplicate or partial duplicate postings from the same employer, or may not reflect all of the wages alleged. Scrambled earnings may also be involved.

B. Cause

Incorrect or wrong amount postings to the NH's ER may occur because:

1. A duplicate wage report is filed by the employer with SSA for the same NH for the same period.
2. Error in keying resulted in keying a wage report for a NH twice (e.g., a "void" W-2 that should not be keyed is keyed as well as the following valid W-2 for the NH).
3. Employer under or over reported the amount of an individual's earnings by failing to include Social Security tips on the W-2 or by including Social Security tips in both the Social Security wage and Social Security tip blocks of the W-2.
4. Noncovered wages were erroneously posted.

C. How Identified

1. As the result of receipt of SSA-7014-C1 earnings statement, the NH contacts SSA for correction of the record.
2. IRS/SSA reconciliation of tax reports and wage reports results in investigation of discrepant totals.
3. IRS audit of NH's tax return shows wage income on Form 1040 and does not agree with SSA-processed W-2 totals.

03870.020 Development in Gap and Wrong Amount Cases

Use the following guidelines in resolving earnings discrepancies involving 'gap' (unposted) or wrong amount situations. When contact is necessary with the NH and/ or the employer, attempt to obtain as much information as possible by telephone.

A. Gap in Wages

The following steps will ordinarily be taken to resolve "gap" situations. Where the issue is resolved or the NH decides not to pursue the issue further, omit any remaining steps.

1. Complete an SSA-7008 (RM 03870.005).
2. Ask the regional office to check the REL and any "Problem Employer" Listing, that is available to determine: (1) if the employer filed a report, (2) if more than one employee may be involved, and (3) if other development with the employer is pending, etc., (see RM 03870.069).
3. Obtain W-2 (uncertified photocopy is acceptable - RM 03870.065) from the NH.
4. If no W-2 is available from the NH obtain SSA-7011 from the employer.
5. If neither a W-2 is available from the NH nor an SSA-7011 can be obtained because this employer has moved or refuses to cooperate, obtain all available secondary evidence (see RM 03870.024 and RM 03870.072).
6. If NH fails to respond or cooperate in obtaining necessary evidence within a reasonable time, abandon development as provided in RM 03870.008.
7. Prepare SSA-7010-U5 and special determination as necessary (see RS 01403.176ff, RM 03870.090).
8. Forward SSA-7008, and all related material to OCRO via SSA-7054. Note: In claims cases forward to the PC of jurisdiction.

B. Wages - Wrong Amount Cases

The following steps should be taken to resolve "wrong amount" cases. As soon as the issue is resolved, omit any later steps.

1. Examine the NH's Form W-2 to determine if the posted wages amount appears to be incorrect because of a keying error or error in completing the W-2 (e.g., Social Security tax amount in Social Security wage block). If so, forward all material to OCRO and ask that corrective action be taken.
2. Obtain any secondary evidence of the correct wage amount that NH has readily available.
3. If NH had more than one employer in the period, complete an SSA-7008 (if none previously completed) to determine if wages were posted to the NH's records from the other employers (request OCRO to scout if necessary) (see RM 03870.005).
4. If wages from one or more employers of the NH are not reflected on the NH's ER, develop the ED under the "gap" case instructions in A. above. If some wages were reported by the employer for the period involved, note the time limitation for correcting the ER in RS 02201.020.
5. If the ED cannot be resolved otherwise, obtain an SSA-7011 from the NH's employer and prepare any necessary SSA-7010-U5's for OCRO corrective action (see RS 01403.176ff).

C. SEI Cases

1. Complete an SSA-7008 (see RM 03870.005 B).
2. Follow RS 01804.044 - RS 01804.200 for development to take to correct SEI postings or to establish unposted SEI.

Scrambled Earnings

03870.022 Scrambled Earnings Cases

A. Definition

Scrambled earnings are wages or SEI for one person which are posted to another person's ER. This usually

results when earnings for one person are reported under an SSN assigned to another person having a similar or cross-referred surname; also when an individual mistakenly or deliberately uses the Social Security card or the SSN of another individual.

Correcting scrambled earnings records presents a number of problems. Often the workers involved are transients and it is difficult or impossible to locate them. In many cases the wages in dispute were earned by a person who stayed on the job but a short time and is not clearly remembered by the employer or by fellow workers for identifying characteristics. Scrambled earnings cases, if not adjusted, may have the serious effect of reducing, increasing or preventing the payment of benefits that are rightfully due under the Social Security Act. However, more importantly, an unresolved scrambled earnings case may simply be perpetuated. Workers may continue to use Social Security number (SSN) cards bearing wrong numbers unless SSA can get the matter settled, repossess incorrectly numbered cards, and place in the possession of workers SSN cards bearing their correct names and SSN's.

B. Cause

A scramble may occur for many reasons, some of which are:

1. An individual requests a new or duplicate SSN card and the SSN card furnished by SSA belongs to another individual with a similar name.
2. A family member uses the SSN of another member of the household (widow, spouse, child). This use may be due to simple misunderstanding or error or may be an attempt by an entitled RSI beneficiary to disguise receipt of earnings that would, if known, affect the beneficiary's benefit payments.
3. An individual lends or sells his or someone else's SSN card to another individual, usually an illegal alien, so that the alien can obtain work in the U.S.
4. An individual fraudently uses someone else's documents and secures a card with someone else's number.
5. An individual and spouse file a joint tax return with IRS but the self-employed spouse mistakenly shows the other spouse's SSN on the Schedule SE. There are also instances where the spouses are, in fact, partners, but one spouse reports all the SEI.

C. How Identified

1. Individual obtains an SSA-7014-C1 earnings statement that indicates his or her earnings for a period are missing or substantially higher than they should be and asks SSA to correct its records.
2. IRS notifies SSA (via Form 3857) that two or more individuals have reported income taxes under the same SSN.
3. Identification by OCRO, PC or FO that earnings are being reported to a SSN belonging to a number holder who is deceased.
4. INS notifies SSA that an illegal alien with a SSN card has been deported (I-157) or has voluntarily left the U.S. (I-213) and OCRO investigation shows the SSN used by the alien was not issued to that individual.
5. Individual informs SSA that he or she has learned that someone else is using his or her SSN for income tax, unemployment compensation, or other purposes.

03870.023 Development of Scrambled Earnings Cases - General

A. Overview

The essential development in scrambled earnings cases is to establish the identity of the true number holder and which earnings belong to the individuals involved. The W-2 or SSA-7011 information in and of itself is not sufficient to resolve the scrambled earnings issue. In most cases, both individuals have a SSN card showing the same number, so that possession of the cards is not conclusive evidence of identity.

The following describes primarily scrambled wage cases—the most frequent type of scramble case. However, self-employment income (SEI) can be scrambled as well, usually when a self-employed person mistakenly reports SEI under a spouse's SSN. These are normally resolved by obtaining an ERF for the spouse (to verify the SEI is posted) and examining the person's tax return. If the SEI is not on the spouse's ERF but is in OCRO's suspense file, OCRO can reinstate the SEI from that file to the ERF.

B. Development Steps

The identity of the true NH is usually determined by comparing the original identifying information on the Numident with information obtained from one (or preferably, both) individuals involved. In some instances, though, it may be necessary to obtain microfilm copies of the SS-5 applications in SSA's files to compare signatures, addresses, etc. For a few cases, it may even be necessary to obtain complete evidence of identity from both individuals. (See RM 00201.030 E for Reports of Fraudulent Activity Affecting SSN Procedures.)

Once one of the individuals has been identified as the actual NH, efforts must be made to correct the postings on his or her record. This can be done by simply asking the NH to identify which posted earnings are his or hers and which are not. A signed statement of the NH's disclaiming posted earnings as not being his or her own is usually sufficient evidence for OCRO to remove them from the NH's record and post them to another's record (if the SSN for the other can be ascertained) or place them in the suspense file.

Having obtained enough information to correct the NH's ER, the next concern is to prevent similar error in the future. This may be accomplished by repossessing a duplicate SSN card issued erroneously with the NH's SSN to someone else (RM 03870.060) and locating a correct SSN; assigning a new SSN to that person; or by assigning, with his or her permission, a new SSN to the NH (RM 00205.030, RM 003870.050) when the other person using the NH's SSN cannot be

contacted (or refuses to cooperate). But, in the case of illegal aliens, see RM 03870.055.

When development is completed, forward the ED material to OCRO as provided in RM 03870.095.

03870.024 When Earnings May Be Transferred from One Earnings Record to Another

Wages reported for any year after 1936 or SEI reported for any year after 1950 may be transferred from one SSN to another (or to the suspense if the NH to whom they belong cannot be identified) by OCRO without regard to the normal time period provided by the statute of limitations if:

A. Earnings were reported with a name which clearly differs from that on the ER to which they are posted, and

B. One person alleges the earnings are his or hers and the other person to whose ER they are posted stated they are not his or hers, or

C. The reporting employer establishes to whom the earnings belong and/or do not belong, or

D. One person can provide sufficient acceptable evidence to substantiate his or her allegation that the earnings are his or hers. This can be a tax return with W-2's reported to IRS, or any other evidence which clearly shows that the earnings in question are his or hers' and do not belong to the NH on whose record they are posted, or

E. A person disclaims earnings posted to his or her record and the disclaiming statement meets the criteria described in RM 03870.025, and

F. The total amount of earnings entered in SSA's records is unchanged.

Prepare form SSA-746 (Notice to Adjust Earnings Records) to transfer earnings to the new or correct SSN or to suspense file (as appropriate)(See RS 01403.200-RS 01403.201, RM 03870.122).

03870.025 Acceptance of a Statement of Disclaimed Earnings

A signed statement of an individual disclaiming wages, should be generally accepted. *A statement against one's own interest is of high probative value and need not ordinarily be substantiated with any additional evidence.* However, there are certain circumstances when it may be to an individual's benefit to disclaim earnings; they usually involve:

A. Audit or enforcement actions concerning individuals whose eligibility for, or payments from, welfare assistance, unemployment compensation, Veterans Administration benefits, etc., would be adversely affected by additional earnings.

B. Individuals whose tax liability with IRS is being investigated based upon possible unreported earnings. (Note: Accept a current disclaimer statement if IRS has made a decision or determination concerning earnings which do not belong to the NH.)

C. Individuals whose benefits would be reduced, withheld, terminated or suspended if SSA's enforcement program identifies additional earnings for them.

D. Individuals whose eligibility for State unemployment or disability benefits would be adversely affected by additional earnings.

Absent any obvious advantage to the claimant, accept his or her signed statement and request OCRO to have the disclaimed earnings removed from that person's record. Accept any evidence the individual may wish to submit with the statement (see RM 03870.065ff).

If there is reason to doubt or question the disclaiming statement fully document why and develop completely for evidence of identity and earnings.

NOTE: *A statement is acceptable only when earnings are to be removed from a record, not when the individual wishes to establish additional earnings.*

03870.026 Establishing NH's True Identity

A. General

The first step in resolving a scrambled earnings discrepancy is to determine which of the individuals is the true NH. Requiring the involved parties to present some evidence of identity is necessary. Evidence which may be accepted to establish one's identity is listed in RM 00203.015 D. and includes driver's licence; insurance records, and similar documents issued over a period of years.

B. Duplicate Birth Certificates Presented

In situations where two or more individuals present identical birth certificates as supporting evidence of identity, the birth certificates are virtually worthless for helping to determine which is the true NH. Moreover, additional documentation is necessary to determine whether an SSN violation or fraud has occurred.

1. SSA has encountered a number of counterfeit birth certificates. Some have been produced in quantity and may show up in scrambled earnings cases. When identical birth certificates are presented, verify the legitimacy of the documents with the custodian of records. This is usually the Bureau of Vital Statistics in the State of birth.
2. If an individual submitted a birth certificate which is invalid, confront the person with this fact and request other convincing evidence of identity. This evidence should be of reasonably high probative value such as a baptismal certificate established early in life, an early school record, a census record, a marriage certificate, etc., and should have been established prior to the assignment of the SSN. RM 00203.005 E.-RM 00203.005 G. further discusses fraudulent documents.
3. If the birth certificate is valid but the identity of the true NH is not clear, ask both parties to submit additional evidence. The true NH

should have little problem in producing such evidence. In scrambled earnings cases, almost any evidence that predates the period in question should aid in clarifying which individual is the true NH.

4. If all else fails, request the parties involved to furnish the names and addresses of living parents and/or siblings. Obtain written permission to contact the relatives. These relatives should be contacted and asked to furnish some proof of identity which establishes relationship with the person involved in the SSN conflict. Any identification of a parent whose name agrees with that shown on the birth certificate, or a copy of a siblings birth certificate reflecting at least one of the parents names shown on the subject's birth certificate would be acceptable.
5. Once identity and relationship are established, ask the parents and/or siblings to identify which of the individuals is related to them. Such identification can be based on photographs. (Only ones willingly submitted by the individuals can be used.) If photographs are not available, solicit physical description and general information about the individual, i.e., present whereabouts, current employer, marital status, spouse and children's name, etc.

C. Contracting Individual Who Provided False Identity

When the FO establishes which individual is the true NH, the other person(s) should be confronted with this fact and advised that it is a violation of the Social Security Act to use another person's SSN.

1. Advise the individual that failure to cooperate by not furnishing his/her true identity could result in a decision to seek prosecution.
2. Fully document this confrontation and forward it to OCRO with the rest of the file. Also refer to GN 04110.070 for further handling of the fraud issue.

03870.030 Scrambled Wage Case Initiated by OCRO

If the scrambled earnings issue is initially identified in OCRO, OCRO will first try to resolve the issue internally through its normal records scouting and screening processes. If OCRO is unable to do so, it will request FO assistance via Form SSA-5533-U4 (Request for Assistance-Earnings Discrepancy). OCRO will include copies of all pertinent information, an ERF or itemized statement (SSA-1826 or SSA-7009 RM 03870.112) for each individual, and a Numident for each SSN involved. OCRO may include any statements it was able to obtain from the individuals involved concerning their employment and earnings, proof of identity and issuance of an SSN.

Upon receipt of the case from OCRO, the FO will prepare an SSA-7052, review the materials provided by OCRO and develop in accordance with the development request. Usually these requests will ask the FO to obtain a statement of employment from each individual involved claiming or disclaiming earnings items on the SSA-1826, ERF and/or SSA-7009. In cases involving numerous employers, the posting claimed by the individual may be identified by OCRO or the FO by a colored check mark or other distinctive symbol.

03870.035 Scrambled Wage Case Initiated by FO

The normal development to resolve scrambled earnings cases initiated in field offices is:

A. Obtain SSA-7008, Numidents, and any available evidence of earnings from each individual.
B. Obtain signed statement disclaiming earnings via SSA-795, where appropriate (see RM 003870.025).
C. Obtain SS-5 information, driver's license or other proof of identity readily available from each, and, if possible, sufficient supporting evidence to permit assignment of a new SSN, which may be necessary.
D. Obtain from OCRO any necessary Numidents, scouting to identify employers, or other needed information to assist the FO's development.
E. Contact employers, if necessary, to determine the individual's correct SSN or whereabouts, or to obtain enough identifying information about the individual to determine which person he or she employed. (See RM 03870.011 if the employer is in another service area.)
F. Obtain an SS-5, and the required proofs (if those have not yet been obtained) and assign a new or second SSN via DODI (RM 00205.030) to the NH or to the other individual (as appropriate) (see RM 03870.050).
G. Prepare form SSA-746 (Notice to Adjust Earnings Records) to transfer earnings to the correct SSN or to suspense file (as appropriate). (See RS 01403.200-01403.201, RM 03870.122).
H. Forward file to OCRO via SSA-7054, include all Reports of Contact and SSA-746 clearly indicating which earnings belong to each individual.

03870.040 Scrambled SEI Case

Scrambled SEI cases will usually be developed as follows:

A. Obtain an SSA-7008 from the self-employed individual (RM 03870.005).
B. Obtain the NH's copy of Form 1040, Schedule C or F and SE and proof of filing.
C. Obtain spouse's SSN in instances where a joint return was filed (or SSN of other person shown on the tax return) to verify if SEI is erroneously posted to that SSN. Request OCRO to scout both SSN's. Ask OCRO to also scout the suspense file and reinstate the SEI to the NH's record, if found.
D. If the NH does not have a copy of the Schedule SE or more complete information than scouting would supply request OCRO to provide a microfilm printout of SEI data (see RS 01804.096).

E. If evidence of the NH's SEI filing is unavailable, develop through IRS (see RS 01804.175 and RS 01804.400ff).

F. Prepare SSA-7000-U5 (RS 01804.300ff) and any supporting special determination that is needed.

G. Forward SSA-7008 and all related material to OCRO.

03870.043 Efforts to Make in Locating An Individual

Often the most difficult aspect of ED development is locating the individuals involved. If OCRO has not already done so, and an individual's address is needed, obtain microfilm copies of the individual's latest W-2 (see RM 03870.045). Consider the following sources when attempting to locate an individual:

A. Telephone directories (local and out of town).

B. Post office for change of address information.

C. Last employer's records.

Request information from the employer concerning the individual's last known address and telephone number and the address and phone number of any next of kin provided by the individual.

D. State employment office (see GN E02210.213).

E. Department of Motor Vehicles (see GN E02210.213).

F. If a member of the military service (see GN 02210.240). See GN 02210.205 C for additional possible sources.

If the FO has been actively attempting to contact the individual for 90 days but his or her whereabouts cannot be determined, the FO should abandon any further efforts to find the individual.

03870.045 Request for a Microprint Copy of W-2

Requests for microprints of Form W-2 normally should be sent to OCRO by mail. Use the "Other SSN Mail" envelope. Mail service will take about 4-6 weeks. For mail requests, make a photocopy of the request for your control file in case the requester follows up. The photocopy may be discarded after 8 weeks. OCRO will forward the microprint or extract directly to the requester.

If faster service is needed, forward an administrative message via SSADARS. Use the original request as the control copy. The microprint or extract will be sent to the field office for forwarding to the requester. When the microprint or extract is received, the request form can be destroyed.

If a microprint or extract requested by SSADARS has not been received after 28 days, resubmit the request.

03870.050 Issuance of a Multiple SSN

Occasionally the only means of resolving a scrambled earnings situation is by issuing a second SSN (see RM 00205.030) to the NH. Issue a second SSN when all the following conditions are met:

A. The NH ("A") has cooperated with our investigation; and

B. Another individual ("B") has had earnings posted to the NH's SSN for at least one of the last two prelag years, and/or there is an indication of current (lag) usage; and

C. Attempts to locate the second individual have been unsuccessful (see RM 03870.004 and RM 03870.043).

D. The NH agrees to accept a new SSN.

If all the above conditions have been met, obtain a completed SS-5 and the required proofs for assigning a second SSN. The assignment of a second SSN in accordance with RM 00205.030, should be input via DODI. Upon receipt of the SSN, Form SSA-3278 (see RM 03870.118) should be prepared to cross-refer the numbers.

NOTE: *If OCRO has requested an SSN to be assigned to an individual because he or she was erroneously issued a wrong number, i.e., one which was originally assigned to someone else, only obtain a completed SS-5, proofs required for an original SSN (and a statement of earnings, if requested by OCRO). Process as a "wrong number" SS-5 in accordance with RM 00204.045. Do not process via DODI or prepare an SSA-3278. This procedure is commonly referred to as a "Force Assignment." In a "Force Assignment" case the relevant material should be addressed to OCRO, "Other SSN mail" and specifically marked for DEO, EPM, for handling (see RM 00204.045)*

03870.052 When Not To Issue A Multiple SSN

Do not issue a second SSN when:

A. Neither individual cooperates or can be located and/or it cannot be determined by any means (employer contact, etc.,) which earnings belong to which individual.

B. If the correct SSN's are identified for all individuals (see RM 03870.024).

C. If there have been no earnings by the second individual (B) posted to the NH's SSN in the lag or last 2 prelag years, "B" is not considered to be currently using "A's" SSN and "A" should not be encouraged to request a new SSN. Notify OCRO to transfer the earnings disclaimed by "A" to the suspense file.

D. Evidence indicates that "A" has several SSN's.

03870.055 Illegal Alien Involved

An SSN cannot be assigned to an illegal alien simply to resolve an earnings discrepancy or scrambled earnings case (see RM 00203.005 C). Generally no attempt should be made to contact an individual who worked illegally in the U.S. and is not currently residing in the U.S. These individuals may have been deported or have voluntarily left the U.S. rather than be deported. However, if the (illegal) alien is still residing in the U.S. try to contact the individual and resolve the issue to the extent possible. See GN 04110.070 and RM 00203.005 E.ff for handling of the possible fraud cases.

03870.060 Repossession of Incorrect SS Card

In developing earnings discrepancy cases, repossess all available incorrect SSN cards from the individual(s) when the individual(s) is willing to return them. Submit a copy of the card to OCRO with the file and, if possible, include an explanation of how they were obtained by the individual(s). The FO security officer should destroy the original card per RM 00201.035. See GN 04101.020ff if you believe that fraud may exist.

Evidence

03870.065 Primary Evidence of Earnings

A. Wages

Evidence taken directly from the employer's records is primary evidence. Acceptable primary evidence for preclaim wage cases includes:

1. Form W-2 (Withholding Tax Statement) which meets the requirement for acceptability in RS 01403.085-RS 01403.086.
2. Form SSA-7011 (Statement of Employer)—RS 01403.035.
3. Form SSA-4500-U6 (Federal Determination of Error in State's Wage Reports)—RS 01505.585-RS 01505.595.
4. Form SSA-1002 (Statement of Agricultural Employer)—RS 01403.013.
5. Additional types of primary evidence as discussed in RS 01403.012ff and in RS 01505.490 for State and Local Employers.

NOTE: *Uncertified photocopies of Form W-2 are acceptable if the photocopy is legible and otherwise meets the conditions in RS 01403.085-RS 01403.086.*

B. SEI

Since self-employed individuals report their own earnings for Social Security purposes, the evidence required to establish any unposted SEI consists of the pertinent parts of the Federal tax return. Generally, SSA establishes SEI credits only if the tax returns were filed with IRS within the statutory period. If it is alleged that a tax return was filed but the earnings record does not show the alleged earnings, primary evidence would be as described in RS 01804.150. Preferred evidence of unposted SEI is:

1. Copy of Form 1040, Schedules C, F and SE filing, and
2. Proof that the return was filed within 3 years, 3 months and 15 days of the end of the taxable year (see RS 02201.036).

NOTE: *If the statutory period has expired, the record can be corrected to include SEI reported on a Schedule SE or SE report only under one of the conditions set forth in RS 02201.020.*

03870.067 Completion of SSA-7011, SSA-1002 and SSA-4500-U6 Forms (Statement of Employer)

SSA-7011 (RM 03870.102), SSA-1002 and SSA-4500-U6 are primary evidence of wages if signed by the employer or the employer's authorized representative and are based on the employer's records. Do *not* request an SSA-7011, SSA-1002, or SSA-4500-U6 from an employer who has filed a report for the period in question as shown on the REL or "Problem Employer List" available from the RO. Do not prepare an SSA-7010-U5 in these cases (RM 03870.090 B), forward the SSA-7008 and supporting evidence to OCRO via Form SSA-7054 (RM 03870.108). Be sure to indicate the reason for not preparing an SSA-7010-U5.

If the employer is contacted by mail use Form SSA-L7013 (Social Security Request for Wage Information RM 03870.101) requesting completion of the form. Give or mail the form directly to the employer. Do not ask the NH to obtain its completion.

See RS 01505.490-RS 01505.495 for completion of SSA-7011 in State and Local Cases and RS 01505.590ff for completion of SSA-4500-U6.

Before sending the form to the employer, check the periods for which wage data are requested. If SSA-7011 is being used, check the appropriate year(s), for years after 1977, or quarters, for periods prior to 1978. Check the appropriate box in item 2 to indicate whether the employer should or should not complete items 14 through 16.

The "ADDITIONAL IDENTIFYING INFORMATION" block in item 1 on the SSA-7011 may be used to insert information which may be helpful to employers in locating the payroll records of the employee involved. This block generally applies only in large employer cases. The FO's experience with employers in its service area should indicate what information a particular employer needs. The most common items are:

A. Employee payroll or badge number.
B. Place of employment.
C. Type of work.
D. Rating.
E. Shift.
F. Establishment number, reporting unit, plant, or project number.
G. Period of employment.

The list of large employers (RS 01403.975) indicates specific additional information required by some employers.

For requesting employer statements in military wage cases see RS 01403.161 and for State and local wage cases see RS 01505.485.

Where the SSA-7011 is to be used to establish prelag wages, check item 2 so that items 14 and 15 on the back of this form will be completed by the employer. Where an SSA-1002 is to be used to establish prelag wages, insert a question under "Remarks" asking the employer whether he reported the amounts in ques-

tion, and if so, when. If the wages were not reported, ask the employer to explain why the wages were not reported for the periods in question (see RS 01403.129).

If the employer (other than a State or local employer) indicates he or she has not applied for an EIN, provide an SS-4 (Employer's Application for Identification Number). Either send or have the employer send the completed SS-4 to IRS, (State and local employers receive identifying numbers for reporting purposes from OCRO after obtaining coverage under the State's agreement). Advise the employer to direct any questions concerning the completion of the SS-4 which the FO cannot readily answer to IRS.

03870.068 Verification of SSA-7011

A. Checking the Employer's Statement

Check wage statements completed by the employer or his authorized representative, whether the SSA-7011 or some other form, carefully before forwarding the completed case to OCRO. The employer's statement must:

1. Give the name and SSN of the NH. (These items will ordinarily be completed by the FO.)
2. Be signed by a responsible person. (Provisions of RS 01403.038.)
3. Show total wages paid in each of the periods in which a discrepancy exists. (Show annual wages if agricultural labor after 1954 is involved.)
4. Include the monetary value of payments in kind if applicable. For example, the statement "$80.00 and use of car" is not acceptable.

(See RS 01402.430-RS 01402.434 for a discussion of the value of board and lodging.) A complete report on the back of the SSA-7011 or on an RC should contain:

a. The nature of the goods or services furnished
b. The regularity with which supplied
c. The exact period in which they were provided
d. The method used to determine their value

5. Have the amount of wages preceded by the words "not less than" if the wage amount is an estimate made by an employer who does not have complete records, or who does not have access to such records but who has enough knowledge to enable him to make the "not less than" statement. The designation "approximately" or "not more than" is not acceptable, since such a statement is probably less reliable. The basis for all estimates, including "not less than" statements, should be carefully explained by notations on the wage statement.

NOTE: *See RM 03870.071 if a "certification" of the employer's record is obtained in lieu of an SSA-7011 or similar statement.*

B. Signatures

The employer's signature should be in ink or indelible pencil. Accept, but discourage, pencil signatures. Do not question the authority of an official signing the form if the title indicates the right to sign.

Positions such as general manager, manager, branch manager, comptroller, auditor, bookkeeper, employment manager, trustee appointed by the court for bankruptcy cases and personnel director are among those acceptable. An SSA-7011 or SSA-1002 signed by an official who is also the applicant for benefits is not acceptable as evidence of wages. Secure a new form signed by an authorized person other than the applicant.

Stamped signatures are acceptable only if their use has been specifically authorized (see RS 01403.038).

03870.069 Problem Employer Listing

OCRO has a centralized unit, the Employer Problem Contact Group (EPCG) which serves as a single contact point and liaison for problem employer matters for the RO's. The FTS phone number assignments are:

Region	*Telephone Number*
Boston	922-2449
New York	922-9863
Philadelphia	922-2403
Atlanta	922-9033
Chicago	922-2425
Dallas	922-2395
Kansas City	922-9544
Denver	922-2407
San Francisco	922-2410
Seattle	922-2779

OCRO also provides the RO's with a quarterly status report concerning known problem employer situations.

Whenever the FO becomes aware of a problem employer or potential problem employer situation, i.e., one in which it appears the employer has not reported earnings for any of its employees, contact the RO (see RM 03870.020 A.2).

03870.071 Discrepancy Between NH's Allegation and Employer's Statement

If there is a discrepancy between the NH's allegation and the employer's report on SSA-7011, recontact the NH. Inform the NH of the result of the employer contact and ask whether the NH will accept the employer report. If not, request the NH to submit additional evidence. If the NH cannot be contacted by phone send an SSA-L7014 (RM 03870.104). If the NH does not respond within 20 days, send an SSA-L7015 (RM 03870.105).

If no response is received to the SSA-L7015 within 15 days, suspend development and forward the file to OCRO for a formal determination and release of formal notice(s) to the individual(s) involved.

If the NH submits secondary evidence of earnings which is sufficient to support the allegation of earnings, prepare a special determination and forward the case to OCRO (GN 01010.310). If the evidence is sufficient to establish some basis for the NH's allegation but not sufficient to establish the amount of wages recontact the employer and request examination of his records.

If the employer refuses to produce records after the discrepancy has been explained, request that you and the employer review the records together. Do not demand the employer's records; however, explain that the employer has a legal obligation to keep accurate records and to submit complete reports. Explain that IRS and SSA work closely together to verify employer's reports and reconcile any differences. In cases other than those involving State and local coverage, explain that SSA is obligated to notify IRS if the employer is delinquent or refuses to cooperate. If it becomes apparent that no wages or incorrect wages were reported for employees other than the employee on whose behalf the investigation is being made, see RM 03870.069 and RM 03870.077 for necessary development.

Prepare a certification of records made available by or for an employer if an acceptable SSA-7011 or other wage statement cannot be obtained. Include a positive statement that it was prepared from examination of the employer's records. Give the correct business name of the employer, EIN, types of records examined and their contents as they pertain to the NH.

Explain the reason for the failure to secure an employer-signed statement in an accompanying RC.

03870.072 Secondary Evidence of Wages

If primary evidence cannot be obtained, secondary evidence may be used to establish earnings. Obtain a written statement from the NH authorizing contact with any source for the purpose of developing wage evidence (see RM 003870.006). Do not contact any source of wage evidence for which you do not have the NH's permission unless there is evidence the employer's report is "lost" or that the employer has failed to file wage reports for all of his or her employees for the period. In this latter case, do not use the NH's name but develop as a "lost report" case (see RM 03870.069-03870.077).

Each case must be decided on its own merits and the value of the evidence submitted should be considered in conjunction with all of the evidence. Include an explanation in file why primary evidence was not obtained. The file should reflect the efforts made in obtaining all evidence. See RS 01403.050- RS 01403.076 for a complete discussion of the various types and evaluation of secondary evidence. Some of the types of secondary evidence which may be available are:

A. Pay envelopes; vouchers; and unsigned employer wage statements to the NH, a State agency, or another Federal agency, provided the requirements in RS 01403.055 are met.
B. Union records. (See RS 01403.056.)
C. NH's income tax returns. (See RS 01403.057.)
D. Records of State unemployment compensation agencies based on evidence other than employer records. (See RS 01403.058.)
E. Statements of persons having knowledge.
F. NH's personal records.

For years after 1977, secondary evidence need establish only the amount of wages paid and the year in which paid. For years prior to 1978, establishing not only the amount, but the period in which the wages were paid may be necessary if establishment of additional quarters of coverage is significant; e,g., for an earlier month of entitlement. If establishment of additional quarters of coverage is not a factor, and satisfactory evidence of the amount of wages and year of payment only is furnished, this amount should be credited to the quarter, or allocated to the quarter(s) of the year which appears most realistic based on all available evidence. Explain the basis for establishing wages to the particular period(s) involved in the determination.

If the usual statute of limitations time has expired for the year(s) at issue see RS 01403.126 C. Note that the ER is always open to correction where there is no posting from the alleged employer.

If the evidence obtained clearly establishes the fact of employment but evidence cannot be obtained to clearly establish the earnings obtain as much supporting evidence as possible and forward the case to OCRO for a determination. If OCRO is unable to determine the amount of wages the case will be referred to the Office of Retirement and Survivors Insurance for a decision. Upon completion of all development forward the case to OCRO with all evidence available and complete explanation of the facts involved.

03870.074 Establishment Reporting

Each employer is required to file a consolidated report containing SSN, names and taxable wages of all employees (Form 941). For single unit firms that operate only one place of business the method of reporting present few problems. However, "multifirm employers," i.e., those which operated in various geographic locations involved in various industries found it difficult for reporting. Thus the Establish Reporting Plan (ERP) was developed in order to obtain a breakdown of the multiunit employment and wages that were allocated to various industries and geographical areas to simplify reporting for the "parent" company.

The ERP involves grouping employee names by "establishment" within the consolidated wage and tax statement and identifying each group by an employer establishment or reporting unit number. A separate W-3 may be used for each establishment, or all of the establishments may report under one W-3 arranged in establishment order. A separate wage and tax statement for each reporting unit is used (see RM 01280.005ff).

In the development of an earnings discrepancy for a large employer the FO should verify if the company is under the ERP and obtain the establishment number. The number is generally a three digit number and is needed in order to scout wages for that employer.

For State and local subdivisions or coverage groups that have more than one payroll record unit Payroll Record Unit Numbers (PRU) are assigned by SSA (see RM 03870.002).

03870.075 Coverage or Wage Question

A. Wages

When an employer or employee in a preclaims inquiry questions the tax status of a payment(s), refer the person to the local IRS office.

If an employer or employee questions the wage status of a payment(s) in an ED case, develop according to the issue, following RS 01402.001ff. Follow RS 02101.000ff for employer-employee relationship issues and RS 01901.000ff for other coverage issues. If the coverage question concerns the employer's tax liability, refer the employer to the local IRS office. If the employee claims an employer was an independent contractor, see RS 02101.808.

If possible obtain a completed SSA-7011 or other wage statement from the employer. Advise employers who object to furnishing SSA-7011 because of the coverage or wage question that the completion of SSA-7011 will not be considered an acknowledgment that the employment was covered or the remuneration was wages. An employer's hesitation is sometimes overcome by advising him to state, above his signature, that completion of the form is not an acknowledgment that he considers the employment covered.

B. SEI

When an individual in a preclaims inquiry requests an opinion as to whether he or she is or has been engaged in a covered trade or business; whether all or a particular part of income is includable in determining NE from SE; whether earnings are rentals from real estate; whether he or she is materially participating in a farming operation, etc., or the effects of a proposed arrangement or arrangement for a taxable year which has not yet ended, refer him or her to IRS.

In the following ED cases involving SEI, however, the FO should obtain the evidence necessary so that OCRO may prepare a formal SSA coverage or earnings determination. If the usual statute of limitations period has expired, develop only if one of the situations in RS 02201.020 applies.

1. If given a specific factual situation, an individual asks for written advice or a formal ruling (one which is binding on SSA); or
2. The FO is unable to ascertain from the information provided whether the individual is engaged in a covered trade or business; or
3. The inquirer disagrees with the oral or written response given by the FO; or
4. The information obtained indicates that earnings have been erroneously credited to the individual's earnings record.

Upon completion of the development, prepare a special determination on the SSA-7000-U5 or SSA-553 and forward the file to OCRO for approval and preparation of the formal SSA determination.

Use an OF-41 in transmitting the case and indicate "SE Letter Ruling per RM 03870.075." This will alert OCRO to the need for expeditious handling usually necessary in these cases since the inquirer will wait for a decision before filing a tax return.

OCRO will furnish the NH with a letter ruling and forward a copy of the letter to the FO. The letter will include a resume of the applicable law, a statement of the facts, the determination based on the application of the law to the facts, and the reconsideration paragraph. (Note: A written ruling cannot be provided in hypothetical situations.)

C. Employer Questions SSA Authority

If an employer questions the authority of SSA to make wage and coverage determinations, e.g., feeling that such determinations fix their tax liability, (except in a State and local coverage case), explain to the employer that SSA has no jurisdiction in deciding an employer's tax liability, since the collection of taxes is a function of IRS. Point out, however, that SSA has the authority to make wage and coverage determinations for the purpose of paying benefits under the act. Tell the employer that a copy of our determination will be furnished IRS, that IRS coverage definitions are generally the same as ours, and that he can expect correspondence from IRS for any change in the tax liability.

D. IRS Ruling Involved

In developing a coverage or wage issue follow RS 01403.804 C. Generally do not ask the employer if he or she has an IRS ruling on the question. If the employer advises that he or she has such a ruling, obtain a copy and include it in the file. Unless otherwise questionable, the IRS ruling will eliminate the need for further development. If the ruling does not appear to resolve the question, take any appropriate development and forward the case to OCRO for resolution.

E. State and Local

See RS 01505.485 and RS 01505.540 for coverage questions for State and local (S&L) employers.

F. Federal Employment

A determination as to whether a NH has worked in covered employment is to be made by the head of the employing agency. These determinations are to be based on the law and regulations. A Presidential order directs SSA and IRS to provide guidance to the agencies to make such determinations. If an individual who worked for the U.S. Government or an instrumentality of the U.S. after 1950 raises a question of coverage, refer to RS 01901.610ff and RS A01901.612ff. Prepare an explanation on an RC which includes the nature, place, period of service and the name and address of the employing agency.

Lost Employer Reports

03870.077 Identifying "Lost Employer Report" Cases in the FO

A "lost" employer report is one that OCRO has no record of receiving. However, upon processing the SSA-7010-U5 IRS informs OCRO (usually on the reverse side of the SSA-7010-U5) that Social Security taxes were received from the employer. The FO while developing an ED should be alert for or may become aware of potential lost report situations.

Examine the employer's responses to questions on the SSA-7011 or SSA-1002 or entries on the SSA-4500-U6 about the filing of an employment tax return for the period in question. If the employer alleges that a tax return was, in fact, filed for that period, contact the RO to verify if the employer has been identified as one involved in a known reporting problem that is pending resolution. If not, obtain this additional information from the employer.

A. What EIN was shown on the report? Have other EIN's been used in the past?

B. Is the business name now used the same as was used in the past? If not, what other names were used?

C. Does the business have two or more establishments reporting under the same EIN, same establishment number?

D. Are all the employees of the business covered under Social Security or are some reported as covered and some not covered?

E. When and where were employment tax reports for the period filed?

F. Were copies of Forms W-2, with W-3, sent to SSA?

G. If copies of the W-3 form and at least five pages of W-2 attachments are available in the employer's records, obtain copies. (A page of W-2's contain three W-2 forms.)

Forward all material obtained and the information provided by the employer concerning the "lost report" to OCRO and ask OCRO to scout for the "lost report" in its records. OCRO will advise the FO of the results of this scouting and advise what further action, if any, is needed.

03870.079 "Lost Employer Report" Previously Identified by OCRO

A. General

OCRO currently has a backlog of approximately 9500 lost report cases involving SSA-7010-U5's prepared by SSA. In order to prevent possible duplicate employer contacts by field offices to obtain the lost report information from the same employer, OCRO will request the regional office (RO) to maintain control of the cases.

B. Forwarding Lost Report Cases to the Regions

The Division of Earnings Operations (DEO) in OCRO will forward a list of lost report cases and related material to the regions monthly via the attached "Apparent Lost Report" Cover Sheet (RM 03870.120). This sheet will describe the case and indicate the actions taken by OCRO. The cover sheet will also be used to summarize RO action taken.

C. Information Included With Lost Report Investigation Request

Each region will be sent the following:

1. Listing of lost cases for employers with addresses in that region.
2. Cover Sheet-"Apparent Lost Report" with each case.
3. A photocopy of Form(s) SSA-7010-U5, Notice of Determination of FICA Wages, for the period in question.
4. A microprint of the Form W-3, Transmittal of Income and Tax Statement, for a year other than the lost return year shown on the Form SSA-7010-U5 (e.g., if the year shown on the SSA-7010-U5 is 1980, a microprint for the 1978, 1979 or 1981, etc., will be provided). If the company has multiple divisions OCRO will furnish microprints of Form(s) W-3 for the lost return year from the other divisions when available.
5. Microprints of Forms W-2, Wage and Tax Statement, for the employee shown on the SSA-7010-U5 and/or other employees for the employer involved. These microprints will also be for another year.
6. A microprint of the Report Employer List (REL) for years other than the lost return year for the employer shown on the SSA-7010-U5.

03870.081 Regional Office Control of Cases

Upon receipt of the material, the RO should determine if development had previously been undertaken by the regional or field office for any cases. If prior development has been undertaken, the RO will annotate all previous actions taken and return the lost report request to DEO. (If the report was previously submitted to OCRO, include the approximate date and the name of the OCRO contact.)

03870.083 Field Office Development

A. General

If there has been no prior development, the RO will forward the material to the field offices for employer contact. The DO should take appropriate action to contact the employer and obtain wage evidence for all employees involved.

If a reply from the employer is not received within 60 days, make a followup. Allow 30 days for the followup. If a report is not received, make a second followup. Allow an additional 15 days. If after this period, no report has been received, close out the development, annotate the "Apparent Lost Report" sheet and forward the case material to the RO. Development may be closed out after the above timeframes have expired even though the employer has consented to submit the lost report. Annotate any reports received after development has been closed, "Late Lost Return Development" and send to the RO for mailing to OCRO.

B. Employer Has Moved or Uses an Address Outside of Region

If it is determined that the employer has moved to a location out of the region or that the employer uses an out-of-region address, return the case to the RO for interregional transfer. The RO should prepare a Form

SSA-5006, Progress Report Transfer of Request, annotate its controls and advise DEO of the transfer. The RO receiving the transferred case should initiate development using the timeframes outlined in A. above.

C. Limits on Development

Discontinue development in the following situations:

1. Occasionally, development will reveal that a company has other employer identification numbers (EINs) or that a company submitted its report with a different or incorrect EIN. If this occurs, advise the RO immediately. The RO should check the REL to determine if a report was processed under another EIN. If no report is found, the RO should request the FO to continue development for a copy of the wage report. If a report is found, the RO should obtain the case material from the developing component, document the case and return the case to DEO.
2. If the employer is no longer in business, cannot be located, or does not have records for the period in question, discontinue efforts, document the case and return material to the RO.
3. If the employer is bankrupt and has no records or cannot be located, discontinue development, document the case and return the material to the RO.
4. If the employer is uncooperative, discontinue development, document the case (indicating the name of the employer contact, if available) and return development to the RO.

03870.085 Wage Evidence From the Employer

The following are acceptable types of wage report evidence in these cases:

A. Copies of Form(s) W-3 and W-2.

B. Computer printouts, payroll records, or any wage document or list which contains the following information:
   1. FICA wages and/or FICA tips
   2. Year (or period) involved
   3. Employee name
   4. Employee Social Security number

C. As a last resort, a microfilm copy of the report is also acceptable if provided on 16-millimeter film. The microfilm should be forwarded to the RO with the employer's letter of certification.

NOTE: *If an employer agrees to submit his "lost report" on magnetic tape, seek advice from the Systems Branch in the RO regarding formats, report specifications and routing.*

03870.086 Forwarding Lost Report Development Results

A. Information Forwarded to OCRO

The following should be forwarded by the RO to OCRO at the address below:

Social Security Administration
Office of Central Records Operations
P.O. Box 17055
Baltimore, Maryland 21235

1. Paper reports, the "Apparent Lost Report" Cover Sheet and the lost report development documentation under cover of a route slip annotated "Lost Return Case."
2. Closed cases, with partial or no report information.
3. Microfilm reports and the lost report development documentation, as indicated in A.1. above.
4. Lost report development documentation *only* received with magnetic media reports. The magnetic media reports themselves should be forwarded to the National Computer Center at the following address:

   Social Security Administration
   National Computer Center
   6201 Security Blvd.
   Baltimore, Maryland 21235

B. Lost Report Listing

As cases are closed, the RO should annotate the listing of lost reports originally received from DEO. When all cases have been closed, or 120 days have elapsed, a photocopy of the annotated list should be sent to DEO.

DEO will followup with the RO if a response is not received within 130 days.

03870.087 Use of Sensitive Employer Reports Status List to Monitor Development

The Sensitive Employer Reports Status list will be prepared by OCRO and used to control lost report cases. This list has three parts. Part I is the "Status of Sensitive Employer Reports In Process." Part II is the "Status of Sensitive Employer Reports Now Corrected." Part III is the "Status of Apparent Lost Reports Through MM/DD/YY." Parts I and II contain status information concerning employer problems raised by the regions to OCRO. Part III contains the status of report problems sent to the regions by OCRO for development. The regions will be able to track the progress of resubmitted reports and be able to note when 45 days have passed since resubmittal to OCRO was indicated but no report has yet been received.

Specific annotations indicating status on Part III will be the same as for Part I and II, but with the following additions:

ESTAB** -Two *s added to the ESTAB field indicates an apparent lost report.

EMPLOYER NAME SHOWN ON SSA-7010-U5	- Shows the employer name as reflected on the SSA-7010-U5 which started the lost return investigation. This name may differ from that on SSA official records.
RESUB REQ*	- Indicates that a report has been requested from the employer by the field office and that 45 days have passed since OCRO was notified but that no report has been received.
CLOSED	- Will appear in the location field once final posting has occurred. This will be supplemented in POST RUN field with the actual MM/YY of the posting.

Action When Development Completed

03870.090 Form SSA-7010-U5 (Notice of Determination of Wages)

A. When SSA-7010-U5 Should Be Prepared

Prepare Form SSA-7010-U5 in the following situations (see RS 01403.178):

1. Evidence establishes that an employer failed to report or inaccurately reported wages or tips.
2. Evidence establishes that the employee did not report tips to the employer and did not report (or inaccurately reported) tips on Schedule U, Schedule for Unreported Tip Income (see RS 01403.931).
3. To allocate back pay. (Do not send copies to IRS).

NOTE: *Prepare an SSA-7010-U5 only if revision of the earnings record is permitted under the statute of limitations.*

B. When Not To Prepare SSA-7010-U5

Generally do not prepare an SSA-7010-U5 in the following preclaims situations but do prepare a Report of Contact, giving detailed information.

1. To show reallocation of wages from one period to another.
2. To transfer wages from one period to another.
3. To transfer wages from one earnings record to another where there is no change in the employer's tax liability.

(In the above situations, prepare an SSA-746 - see RS 01403.200-RS 01403.201 and RM 03870.122).

4. To correct an EIN or the spelling of the NH's name with no change in the amount of wages or tips (see RS 01403.179B).
5. If a known reporting problem exists (see RS 01403.124).
6. If the evidence is insufficient to establish wages or tips. (Prepare a special determination - see RS 01403.179c).
7. In State and local cases prepare an SSA-4500-U6 in lieu of an SSA-7010-U5 (see RS 01505.590ff).

03870.092 Form SSA-7000-U5 (Notice of Determination of SEI)

Form SSA-7000-U5 is used to inform OCRO and IRS of the correct amount of an individual's SEI where the reported amount is found to be incorrect, wages are reported as SEI or vice versa, multiple SEI postings exist or SEI is credited to the wrong account. It is also used in all cases where a self-employed individual is delinquent, i.e., has not filed a Form 1040 (U.S. Individual Income Tax Return) with IRS. It is used for lag as well as prelag years.

NOTE: *SSA cannot establish SEI on the earnings record until the self-employed person files a timely tax return with IRS. The SSA-7000-U5 for delinquent tax payers serves only to notify IRS of the delinquency - not to post the earnings record.*

See RS 01804.300ff for a complete explanation of use and completion of the SSA-7000-U5.

03870.094 ED Status Requests

An individual may contact the FO concerning the status of a preclaims ED. If the FO initiated development of the ED, at least 90 have passed since the case was forwarded to OCRO and the NH has not been advised, the FO should prepare a memorandum to OCRO requesting status. Forward the memorandum to:

OCRO
Division of Certification and Coverge
300 North Greene Street
Baltimore, MD 21201

If no response is received within 45 days telephone the Reconsideration Specialist in the appropriate DCC branch requesting status. See SM 00320.915C for the branch assignment of the SSN and corresponding telephone number.

03870.095 Action Upon Completion of FO Development

A. Forwarding Compieted ED Case to OCRO

When the earnings discrepancy development is completed, return the ED case to OCRO under cover of Form SSA-7054 or Form SSA-5533-U4 (see RS 01403.175ff for claims cases). The material should be arranged from bottom to top as follows:

1. SSA-7008 (if obtained by the FO)

2. Evidence and other evidentiary material chronologically with the most recent material on top.
3. Form SSA-7010-U5, and/or SSA-7000-U5 or SSA-4500-U6, (if prepared, and/or SSA-553).
4. Form SSA-7054 explaining the action taken. Make sure the appropriate block on the "Subject" line is checked identifying the type of case. Form SSA-5533-U4 may be used in lieu of the SSA-7054 if the ED request originated from OCRO.
5. If a new Social Security number is being assigned see RM 03870.050, RM 00205.030.

B. Retention of Material

Retain a copy of Form SSA-7052 for 2 years (see RM 03870.106).

03870.096 Right to Reconsideration or Hearing

Whenever a determination is made, based upon a preclaims earnings discrepancy investigation conducted by the FO or OCRO (or both), OCRO will notify the individual of the determination and of his or her right to a reconsideration or hearing (whichever is appropriate). The NH is advised to contact the FO for any additional explanation needed.

If, upon receipt of OCRO's determination notice, the NH contacts the FO concerning SSA's decision, explain the decision. If the individual disagrees with the determination, explain that he or she has the right to request a reconsideration or hearing (as appropriate) in accordance with GN 03101.240.

03870.098 Reopening Determinations on Our Own Motion

Even though the period for reconsideration and/or appeal has passed, a determination may be reopened within the limits of the rules of administrative finality applicable to determinations on revisions of earnings records and SEI (see GN 04030.050).

03870.100 Form SSA-7008 (Request for Correction of Earnings Record)

DEPARTMENT OF HEALTH AND HUMAN SERVICES
Social Security Administration

Form Approved
OMB No. 0960-0029

REQUEST FOR CORRECTION OF EARNINGS RECORD

Paperwork/Privacy Act Notice: The information requested on this form is authorized by section 205(c)(4) and (5) of the Social Security Act. This information is collected to resolve any discrepancy on your earnings record. The information you provide will be used to correct your earnings record where any discrepancy exists. Your response to this request is voluntary; however, failure to provide all or part of the requested information may affect your future eligibility for benefits and the amounts of benefits to which you may become entitled. Information furnished on this form may be disclosed by the Social Security Administration to another person or governmental agency only with respect to Social Security programs to comply with Federal laws requiring the exchange of information between the Social Security Administration and another agency.

I have examined your statement (or record) of my Social Security earnings and it is not correct. I am providing the following information and accompanying evidence so that you can correct my record.

1. Print your name *(First Name, Middle Initial, Last Name)*

2. Enter your date of birth *(Month, Day, Year)*

3. Print your name as shown on your Social Security number card

4. Print any other name used in your work (If you have used no other name enter "None.")

5. (a) Enter your Social Security number
_ _ _ /_ _ /_ _ _ _

5. (b) Enter any other Social Security number(s) used by you or your employer to report your wages or self-employment. If none, check "None."
(1) ☐ None
(2) _ _ _ /_ _ /_ _ _ _
(3) _ _ _ /_ _ /_ _ _ _

6. IF NECESSARY, SSA MAY DISCLOSE MY NAME TO MY EMPLOYERS: ——► ☐ YES ☐ NO
(Without permission to use your name, SSA cannot make a thorough investigation)

——► If you disagree with wages reported to your earnings record, complete Item 7.
——► If you disagree with self-employment income recorded on your earnings record, go to Item 8.

7. **Print** below in date order your employment **only** for year(s) (or months) you believe our records are not correct. If you need more space, attach a separate sheet. Please make only one entry per calendar period employed. Show quarterly wage periods and amounts for years prior to 1978; annual amounts, 1978 on.

1–Year(s) (or months) of employment 2–Type of employment (e.g., agricultural)	Employer's business name, address, and phone number *(include number, city, state, and Zip Code)*	My correct Social Security (FICA) wages were:	My evidence of my correct earnings (enclosed)
(a) 1. 2.			—W2 or W-2C —Other (Specify)
(b) 1. 2.			—W2 or W-2C —Other (Specify)
(c) 1. 2.			—W2 or W-2C —Other (Specify)

——► If you do not have evidence of these earnings, you must explain why you are unable to submit such evidence in the remarks section of Item 10.
——► If you do not have self-employment income that is incorrect go on to Item 10 for any remarks, and then complete Item 11.

8. Print below in date order your self-employment earnings **only** for years you believe our records are not correct. Please make only entry per year.

Trade or business name and business address	Year(s) of self-employment	My correct self-employment earnings were:
(a)		$
(b)		$

FORM **SSA-7008** (5-88)

(over)

Form SSA-7008 (5-88) Request for Correction of Earnings Record - Reverse Side

9. Regarding your earnings from self-employment: a. Did you file an income tax return reporting your self-employment income? ——▶	☐ YES (If "YES," go on to Item 9b.)	☐ NO (If "NO," explain why in Item 10.)
b. Do you have a copy of your income tax return and evidence of filing, such as a cancelled check? ——▶	☐ YES (If "YES," please enclose copies.)	☐ NO (If "NO," go on to Item 9c.)
c. Have you asked the Internal Revenue Service to furnish you copies from their records? ——▶	☐ YES (But none available.)	☐ NO (If "NO," please do so if your return was filed less than 6 years ago.)

d. If you are unable to submit a copy of your self-employment tax return, please explain in the remarks section (Item 10).

10. Remarks—You may use this space for any explanations. (If you need more space, please attach a separate sheet.)

11. I affirm that all the information I have given in this document is true to the best of my knowledge. I understand that if I knowingly and willfully make a false statement, or request or receive a Social Security record under false pretenses, I may be guilty of a Federal crime and could be fined as much as $5,000 and/or imprisoned for up to 5 years.

Signature of person making statement *(First Name, Middle Initial, Last Name)*

Mailing Address *(Number & Street, Apt. No., P.O. Box, Rural Route)*

City State Zip Code

Date | Telephone Number *(Include Area Code)*:
1. Work ( ) 2. Home ( )

When you have filled out this form mail it in an envelope addressed to:

Social Security Administration
300 N. Greene Street
Baltimore, Maryland 21201

03870.101 Form SSA-L7013 (6-81) (Social Security Request for Wage Information)

Social Security
Request For Wage Information

From: Social Security Office

Date:

Telephone:

We have been advised that the following wage earner was employed by you.

Wage earner	Social Security Number

Period of Employment

The amount of wages the wage earner alleges having been paid by you differs from the amount shown on our records. The Social Security Administration is responsible for maintaining correctly each individual's earnings record. We are, therefore, asking your cooperation in completing and signing the enclosed "Statement of Employer" form. The second copy of the form is for your records if you wish to retain it.

An addressed envelope which requires no postage is enclosed for your convenience in replying.

Enclosures

03870.102 Form SSA-7011 (5-82) (Statement of Employer)

DEPARTMENT OF HEALTH AND HUMAN SERVICES
SOCIAL SECURITY ADMINISTRATION

TOE 420

FORM APPROVED
OMB No. 0960-0030

STATEMENT OF EMPLOYER

In connection with a social security matter, we need a statement of the wages you paid to the person named below for the periods checked. (This does not necessarily mean that a person now working plans to quit.) This person or his or her representative has given permission for us to obtain the information. Because of the time needed to handle reports of wages made by employers for social security purposes, amounts reported by you for these periods may not yet appear in our records.

There is authority in section 205(a) of the Social Security Act (42 U.S.C. 405(a)) to request this information. You are not required to respond. However, your cooperation will enable us to give the worker credit for these wages at this time. In the event wage reports were not filed for periods for which they were due or were incorrectly filed credit for the wages can be given before referral to the Internal Revenue Service.

IN REPLYING ADDRESS
SOCIAL SECURITY ADMINISTRATION

TELEPHONE | DATE

SSA OFFICIAL

1. This is to certify that wages subject to Federal Insurance Contributions Act (FICA) taxes (Social Security Contributions) in the amounts and periods shown below have been paid to the worker named below.

NAME OF WORKER | SOCIAL SECURITY NUMBER

ADDITIONAL IDENTIFYING INFORMATION *(To be completed by Social Security Administration when applicable)*

2. Include the value of all remuneration subject to FICA (Social Security Contributions) *exclusive of tips* before any withholdings whether paid in cash or in kind. *(If this worker reported cash tips received in connection with his employment for you, complete item 13 on the back of this form also.)* However, show only the amount of cash wages paid for services performed in a private home as a domestic or in work not in the course of the employer's trade or business. If no wages were paid in the periods checked below, write "none"; if you know that at least a certain amount was paid but you do not know the exact amount, write in the proper space "not less than $_____" and show the amount.

PERIOD	FICA WAGES PAID YEAR 19___	YEAR 19___
January 1 – March 31, inclusive	☐ $_____	☐ $_____
April 1 – June 30, inclusive	☐ $_____	☐ $_____
July 1 – September 30, inclusive	☐ $_____	☐ $_____
October 1 – December 31, inclusive	☐ $_____	☐ $_____

YEAR 19 ☐ $_____
YEAR 19 ☐ $_____
YEAR 19 ☐ $_____
YEAR 19 ☐ $_____
YEAR 19 ☐ $_____

NOTE: COMPLETE ITEMS 3-12 IN ALL CASES

☐ COMPLETE ITEMS 14, 15 and 16 on the back of this form. ☐ DO NOT COMPLETE ITEMS 14, 15 and 16.

In item 3 below, use specific terms such as file clerk, traveling or city salesman, maid, plumber, attorney, etc. In item 5 show the employer's identification number assigned to you for reporting your employee's wages. *(Do not show your own social security number.)* In item 8 use specific terms such as radio manufacturing, wholesale drugs, retail grocery store, physician's office, private home, etc.

I know that anyone who makes or causes to be made a false statement or representation of material fact in an application or for use in determining a right to payment under the Social Security Act commits a crime punishable under Federal law by fine, imprisonment or both. I affirm that all information I have given in this document is true.

3. EMPLOYEE'S OCCUPATION

4. BUSINESS NAME OF EMPLOYER *(if different from above) (type or print)*

5. EMPLOYER'S FEDERAL IDENTIFICATION NO.

6. STREET ADDRESS OF EMPLOYER *(if different from above)*

7. CITY STATE ZIP CODE

8. NATURE OF BUSINESS

9. WRITTEN SIGNATURE OF EMPLOYER OR AUTHORIZED EMPLOYEE OF FIRM

10. PRINTED NAME AND TITLE OF PERSON SIGNING ABOVE

11. TELEPHONE NO. OF INDIVIDUAL COMPLETING FORM

12. DATE THIS STATEMENT FILLED OUT

Form SSA-7011 (5-82)

Form SSA-7011 (5-82) (Statement of Employer) REVERSE SIDE

13. This is to certify that cash tips in the amounts shown have been reported by the worker named on the front of this form during the period(s) checked below *(Enter the amount of tips included in written reports to you by the worker during the quarter (for periods prior to 1978) or year (for periods after 1977), regardless of whether or not the employee social security tax was withheld. CAUTION— Tip amounts shown below should not be included in the amounts shown in item 2 on the front of this form.)*

PERIOD	TIPS REPORTED YEAR 19___	TIPS REPORTED YEAR 19___	TIPS REPORTED YEAR 19___
January 1 – March 31, inclusive	☐ $	☐ $	☐ $
April 1 – June 30, inclusive	☐ $	☐ $	☐ $
July 1 – September 30, inclusive	☐ $	☐ $	☐ $
October 1 – December 31, inclusive	☐ $	☐ $	☐ $

If the employer was a State or local government do not complete items below

14. (a) Did you file employment tax return(s) for each period shown in item 2 or item 13 of this form? ☐ Yes ☐ No

If "Yes", please answer item 15. If "No", please identify the period for which no return was filed and state why you did not do so. Also answer item 16.

(b) For periods after 1977, did you submit form W-2, Wage and Tax Statement, reporting wages paid to this worker to the Social Security Administration? ☐ Yes ☐ No

If "Yes", please answer item 15. If "No", please identify the year(s) for which form W-2 was not filed and state why you did not do so. Also answer item 16.

15. For returns which you did file, were the wages listed on this form included in your return? ☐ Yes ☐ No

(a) If "Yes", please furnish the following information and answer item 16.

Date return(s) were filed:										
	PERIOD									
	DATE FILED									

If the wages were reported for periods prior to 1978, show the page and line number of the report where this worker was reported.

Page and line number of report where this worker was reported:										
	PAGE NO									
	LINE NO									

(Please use another sheet if more entries are needed)

(b) If "No," please state below the amount of wages reported and why these wages differ from the amounts shown in items 2 or 13 of this form. If no wages were reported, show "none" and explain below why no wages were reported. Also, answer item 16.

PERIOD											
AMOUNT REPORTED											

(Please use another sheet if more entries are needed.)

Explanation: _____

16. (a) Did you have employees other than this worker during the above period? ☐ Yes ☐ No

(b) If "Yes," was there a reporting problem with regard to any of these other employees for the above periods? ☐ Yes ☐ No

03870.103 Form SSA-1002 (2-81) (Statement of Agricultural Employer)

DEPARTMENT OF HEALTH AND HUMAN SERVICES
SOCIAL SECURITY ADMINISTRATION

TOE 320

Form Approved
OMB No. 0960-0036

In connection with a Social Security matter, we need a statement of the wages you paid to the person named below for the periods checked. (This does not necessarily mean that a person now working plans to quit.) This person or his representative has given permission for us to obtain the information. Because of the time needed to handle reports of wages made by the employers for Social Security purposes, amounts reported by you for these periods may not yet appear in our records.

There is authority in section 205(a) of the Social Security Act (42 U.S.C. 405(a)) to request this information. You are not required to respond. However, your cooperation will enable us to make a decision in this case based on up-to-date wage information. In the event wage reports were not filed for periods for which they were due or were incorrectly filed, the case can be handled before referral to Internal Revenue Service.

In replying, Address:
SOCIAL SECURITY ADMINISTRATION

TELEPHONE (INCLUDE AREA CODE) | DATE

AUTHORIZED SSA OFFICIAL

Enclosure

STATEMENT OF AGRICULTURAL EMPLOYER

Work done by an agricultural employee is covered by the Social Security Act if the employee was paid $150 or more in cash during the year by the same employer, or if the employee worked for the same employer on 20 or more days in a year and was paid cash wages figured on a TIME BASIS (hour, day, week, month, etc.). If you believe any of the amounts you enter are not wages or any of the employment is not covered by the Social Security Act, outline your reasons under "Remarks" on the back of this form.

This is to certify that cash wages for agricultural labor in the amounts shown were paid during the calendar year(s) checked below to:

NAME OF EMPLOYEE | SOCIAL SECURITY NUMBER

1. Show the total cash wages paid this employee for agricultural services (including domestic service on a farm). Include any amount withheld for tax. If no wages were paid in the periods checked below, write "None." If the amounts are unknown, write "Unknown" and answer question 2.

☐ WAGES PAID YEAR 19___	☐ WAGES PAID YEAR 19___	☐ WAGES PAID YEAR 19___	☐ WAGES PAID YEAR 19___
$	$	$	$

If the amount of wages shown for any year is less than $150, answer question 2.

2. Was this employee paid on a TIME basis? *(By the hour, day, week, month, etc.)* ☐ Yes ☐ No
If "Yes," did the employee work for you on 20 or more days in the year or years? ☐ Yes ☐ No

If your answer to item 2 does not apply to all years shown, please explain "remarks" on back of this form.

NOTE: COMPLETE ITEMS 3-12 IN ALL CASES
☐ COMPLETE ITEMS 13, 14 and 15 on the back of this form, ☐ DO NOT COMPLETE ITEMS 13, 14 and 15.

I know that anyone who makes or causes to be made a false statement or representation of material fact in an application or for use in determining a right to payment under the Social Security Act commits a crime punishable under Federal law by fine, imprisonment or both. I affirm that all information I have given in this document is true.

3. EMPLOYEE'S OCCUPATION *(For example, Field Worker, Milker, Herdsman)*

4. BUSINESS NAME OF EMPLOYER *(Type or Print, if different from above)*

5. EMPLOYER'S FEDERAL IDENTIFICATION NO.

6. STREET ADDRESS OF EMPLOYER *(If different from above)*

7. CITY *(If different from above)* | STATE | ZIP CODE

8. NATURE OF BUSINESS *(For example, Dairy Farm, Orchard, Cattle Ranch)*

9. WRITTEN SIGNATURE OF EMPLOYER OR AUTHORIZED EMPLOYEE OF FIRM

10. TITLE OF PERSON SIGNING ABOVE

11. TELEPHONE NO. OF INDIVIDUAL COMPLETING FORM (INCLUDE AREA CODE)

12. DATE THIS STATEMENT FILLED OUT

FORM SSA-1002 (2-81)

(over)

Form SSA-1002 (2-81) (Statement of Agricultural Employer) REVERSE SIDE

13. Did you file employment tax return(s) (Form 943) for each period shown in item 1 of this form? ☐ Yes ☐ No

If "No," please identify the period for which no return was filed and state why you did not do so.

14. For returns which you did file, were the wages listed on this form included in your return? ☐ Yes ☐ No

(a) If "Yes," please furnish the following information:

Date return(s) were filed:	Period Date Filed									
Page and line number of report where this employee was reported (if filed on Form 943)	Page No. Line No.									

(Please use another sheet if more entries are needed)

(b) If "No," please state below the amount of wages reported and why these wages differ from the amounts shown in item 1 of this form. If no wages were reported, show "none" and explain below why no wages were reported.

Period											
Amount Reported											

(Please use another sheet if more entries are needed.)

Explanation:

15. (a) Did you have employees other than this wage earner during the above period? ☐ Yes ☐ No

(b) If "Yes," was there a reporting problem with regard to any of these other employees for the above periods? ☐ Yes ☐ No

Remarks:

03870.104 Form SSA-L7014 (Letter to NH Regarding Earnings Information

DEPARTMENT OF HEALTH & HUMAN SERVICES Social Security Administration

Refer to:

TELEPHONE:

We have investigated the discrepancy in your Social Security earnings record which you recently brought to our attention. Our findings for the period in question are as follows:

PERIOD	YOUR EMPLOYER STATES YOU WERE PAID	YOU STATE YOU WERE PAID

If you agree with your employer's statement of your earnings as shown above, please sign your name in the space provided below and return this letter to us. An envelope is enclosed for your convenience.

If you do not agree with your employer's statement, it will be necessary that you furnish proof of the amount of earnings you were paid.

Please get in touch with us if you need any help in this matter.

Sincerely yours,

I agree that the statement of earnings shown by my employer → is satisfactory.	SIGNATURE	DATE

If this has been signed by mark (X), two witnesses who know the signer must sign below, giving their full addresses.

1. NAME	2. NAME
ADDRESS *(Number and Street, City, State, and ZIP Code)*	ADDRESS *(Number and Street, City, State, and ZIP Code)*

ENCLOSURE

FORM **SSA-L7014** (4-85)
Use prior edition

03870.105 Form SSA-L7015 (11-79) (Social Security Request to Respond)

Social Security Request to Respond

From: Social Security Office

Refer to:

Date:

Telephone:

We have not received a reply to our recent letter in which we told you that the results of our investigation of the part of your social security wage record which you questioned are as follows:

Period	Name of Employer	Employer's Statement of Wages	Wages Claimed by You

We asked whether you wish to accept as satisfactory the employer's statement of wages as shown above, or whether you wish to present evidence of the additional wages which you claim. If the amounts stated by the employer are satisfactory to you, sign the acceptance statement at the bottom of this letter and return it to this office in the enclosed envelope. If you disagree with the amounts stated by the employer, it will be necessary for you to furnish proof of the amount of wages which you claim were paid to you.

Unless we receive a reply from you within approximately two weeks, we plan to discontinue this investigation and to send all materials relating to this case to our central office. If you are having difficulty in getting any necessary information or evidence, we suggest that you write, visit, or telephone this office.

Enclosures

I agree that the statement of wages shown by my employer(s) is satisfactory.	Signature

03870.106 Form SSA-7052 (7-81) (District Office Record of ED Development)

TYPE OF ED ☐ REGULAR ☐ WAGES ☐ SCRAMBLED ☐ SEI

DATE OF PREPARATION

RESIDENT OO

DESTRUCTION YEAR

WAGE EARNER'S ADDRESS AND TELEPHONE NUMBER

DATE OF BIRTH

WAGE EARNER HAS SECONDARY EVIDENCE ☐ YES ☐ NO

CASE RECEIVED BY TRANSFER FROM DISTRICT OFFICE DATE

WAGE EARNER

REQUESTED	FOLLOW-UP	RECEIVED	FORM OR PROOF	REQUESTED	FOLLOW-UP	RECEIVED	FORM OR PROOF
			SSA-7008				Secondary Evidence
			Scouting (SSA-7054)				
			SSA-7011				

EMPLOYER'S NAME AND ADDRESS	PERIOD	EMPLOYEE ALLEGES	CO RECORDS SHOW

SSN

DISPOSITION:

☐ CLEARED TO CO _____ (Date)

☐ CLEARED TO PC AS PART OF A CLAIM FILED WHILE ED WAS PENDING _____ (Date)

WAGE EARNER:

☐ ACCEPTED

☐ WITHDREW

☐ ABANDONED

CROSS REF

Form SSA-7052 (7-81) **DISTRICT OFFICE RECORD OF ED DEVELOPMENT**

Form SSA-7052 (7-81) (District Office Record of ED Development) REVERSE SIDE

DATE	DEVELOPMENT INFORMATION

03870.108 Form SSA-7054 (4-82) (Earnings Discrepancy Memorandum)

TO:	FROM	DATE
Office of Central Records Operations 300 N. Greene St. Baltimore, Maryland 21201		

Use this Form only to (1) transmit completed ED cases to OCRO; (2) request scouting in an ED (non-claim case); (3) transfer an ED case to another DO; (4) notify OCRO of the transfer.

SUBJECT ☐ Earnings Discrepancy ☐ Scrambled Wage Case ☐ IRS Scramble	YOUR MEMO DATED	FILE SYMBOLS
NAME	SOCIAL SECURITY NUMBER	

☐ TRANSFERRED TO

☐ PLEASE SCOUT	EMPLOYER OR SE PERSON	EIN OR SSN OF SE PERSON
	ADDRESS	FOR PERIODS
	EMPLOYER OR SE PERSON	EIN OR SSN OF SE PERSON
	ADDRESS	FOR PERIODS

☐ EARNINGS DISCREPANCY INVESTIGATION COMPLETED

_____ (a) Primary evidence obtained

_____ (b) Wage earner accepted

_____ (c) Wage earner abandoned request for revision of record

_____ (d) Wage earner withdrew

_____ (e) Coverage, wage or insufficient evidence determination attached

_____ (f) Missing returns have been filed and sent to OCRO—See copy missing report attached

_____ (g) State and local government employment involved

_____ (h) Self-employment income involved

☐ SCRAMBLED WAGE CASE ENCLOSED (All unreconciled items explained below or on reverse side)

REMARKS

03870.110 Form SSA-7057-U3 (1-82) (Request to IRS for Inspection or Copy of Tax Return)

TOE 320/420

REQUEST TO IRS FOR INSPECTION OR COPY OF TAX RETURN	DEPARTMENT OF HEALTH AND HUMAN SERVICES SOCIAL SECURITY ADMINISTRATION

TO:
Internal Revenue Service Center

ADDRESS OF PARALLEL SSA OFFICE

FROM: *(Name and current address of taxpayer)*

The information being requested will be used solely in connection with the administration of the Social Security Act, as amended, and the regulations issued pursuant thereto, and will not be disclosed in any manner except as required in connection with such administration.

I hereby authorize the Internal Revenue Service to provide the requested information concerning my Federal income tax return(s) for tax year(s) _____ to the Social Security Administration for the purpose of verification of earnings.

SIGNATURE OF TAXPAYER OR REPRESENTATIVE	DATE

Please:

- ☐ Furnish _____ copies of Form ☐ 1040 ☐ Sch SE ☐ Sch C &/or F ☐ Other _____, for 19 _____
- ☐ Advise if card index files indicate that a timely form 1040 was filed for 19 _____.
- ☐ Furnish one certified copy and _____ uncertified copies of complete return for 19 ____ *(for use as evidence in criminal prosecution case).*
- ☐ Furnish copy of oldest 1040 or 1040A available listing the following as dependents _____

☐ Permit Inspection

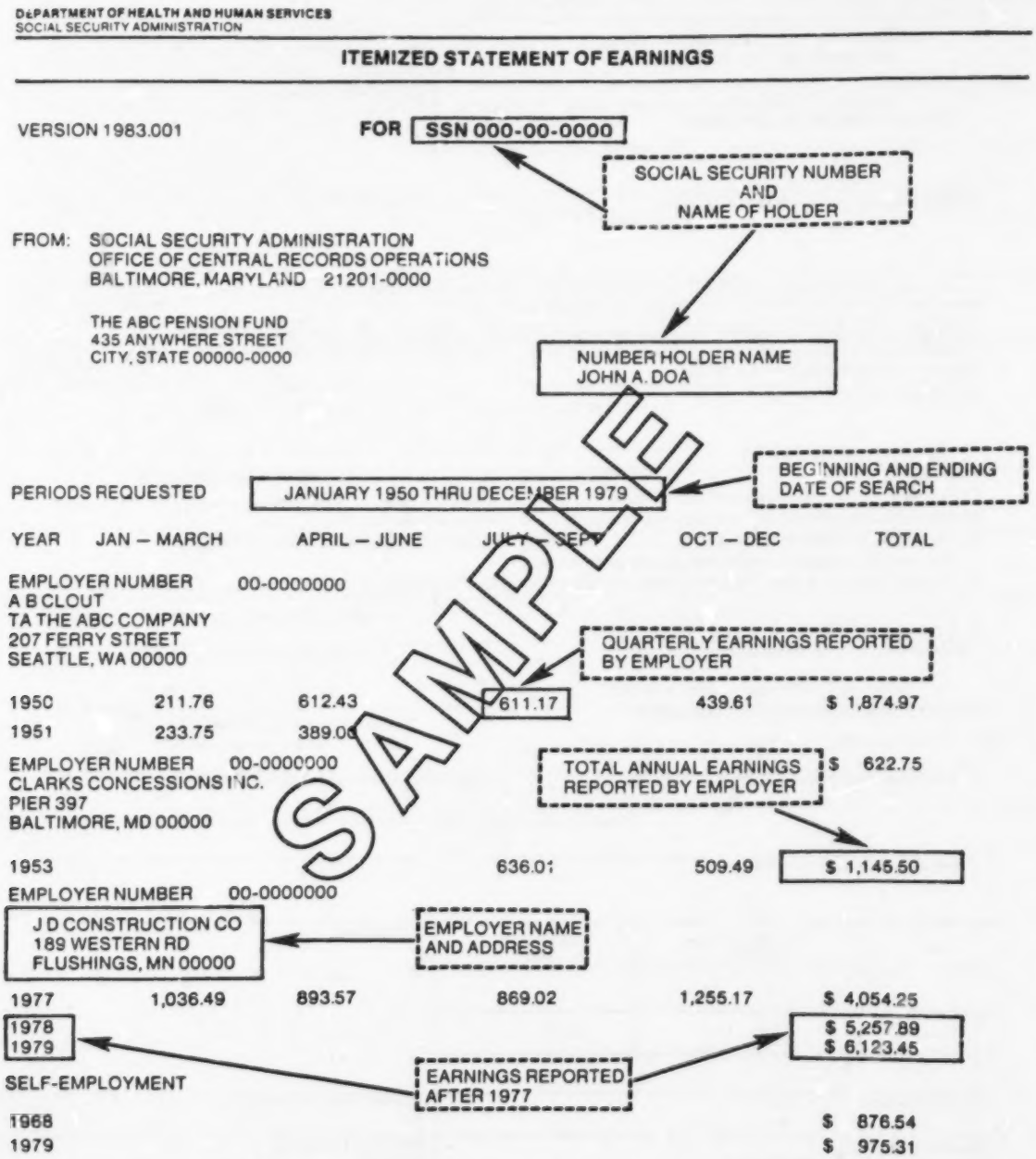
1 TAXPAYER'S FULL NAME *(as shown on tax return)*	2 SOCIAL SECURITY NUMBER
3 NAMES AS SHOWN ON JOINT RETURN *(Form 1040, Page 1)*	4 SPOUSE'S SOCIAL SECURITY NO
5 NATURE OF BUSINESS *(if self-employed)*	6 BUSINESS ADDRESS WHEN RETURN WAS FILED
7 HOME ADDRESS WHEN RETURN WAS FILED	

8 YEAR	9 DOCUMENT LOCATOR NUMBER	10 DATE RETURN FILED	11 IRS REMARKS
a			
b			
c			

12 NAME OF CLAIMANT	SIGNATURE OF IRS REPRESENTATIVE
REQUESTING SSA OFFICE SOCIAL SECURITY ADMINISTRATION	SIGNATURE OF PERSON DESIGNATED TO MAKE INSPECTION
	TITLE
	PLACE

Form **SSA-7057-U3** (1-82) **2. PARALLEL DISTRICT OFFICE**

03870.112 Form SSA-1826 (8-84) (Itemized Statement of Earnings)



DEPARTMENT OF HEALTH AND HUMAN SERVICES
SOCIAL SECURITY ADMINISTRATION

ITEMIZED STATEMENT OF EARNINGS

VERSION 1983.001 FOR SSN 000-00-0000

SOCIAL SECURITY NUMBER AND NAME OF HOLDER

FROM: SOCIAL SECURITY ADMINISTRATION
OFFICE OF CENTRAL RECORDS OPERATIONS
BALTIMORE, MARYLAND 21201-0000

THE ABC PENSION FUND
435 ANYWHERE STREET
CITY, STATE 00000-0000

NUMBER HOLDER NAME
JOHN A. DOA

PERIODS REQUESTED JANUARY 1950 THRU DECEMBER 1979

BEGINNING AND ENDING DATE OF SEARCH

YEAR	JAN – MARCH	APRIL – JUNE	JULY – SEPT	OCT – DEC	TOTAL
EMPLOYER NUMBER 00-0000000					
A B CLOUT					
TA THE ABC COMPANY					
207 FERRY STREET					
SEATTLE, WA 00000					
1950	211.76	612.43	611.17	439.61	$ 1,874.97
1951	233.75	389.00			
EMPLOYER NUMBER 00-0000000					
CLARKS CONCESSIONS INC.					
PIER 397					
BALTIMORE, MD 00000					
1953			636.01	509.49	$ 1,145.50
EMPLOYER NUMBER 00-0000000					
J D CONSTRUCTION CO					
189 WESTERN RD					
FLUSHINGS, MN 00000					
1977	1,036.49	893.57	869.02	1,255.17	$ 4,054.25
1978					$ 5,257.89
1979					$ 6,123.45
SELF-EMPLOYMENT					
1968					$ 876.54
1979					$ 975.31

QUARTERLY EARNINGS REPORTED BY EMPLOYER

TOTAL ANNUAL EARNINGS REPORTED BY EMPLOYER $ 622.75

EMPLOYER NAME AND ADDRESS

EARNINGS REPORTED AFTER 1977

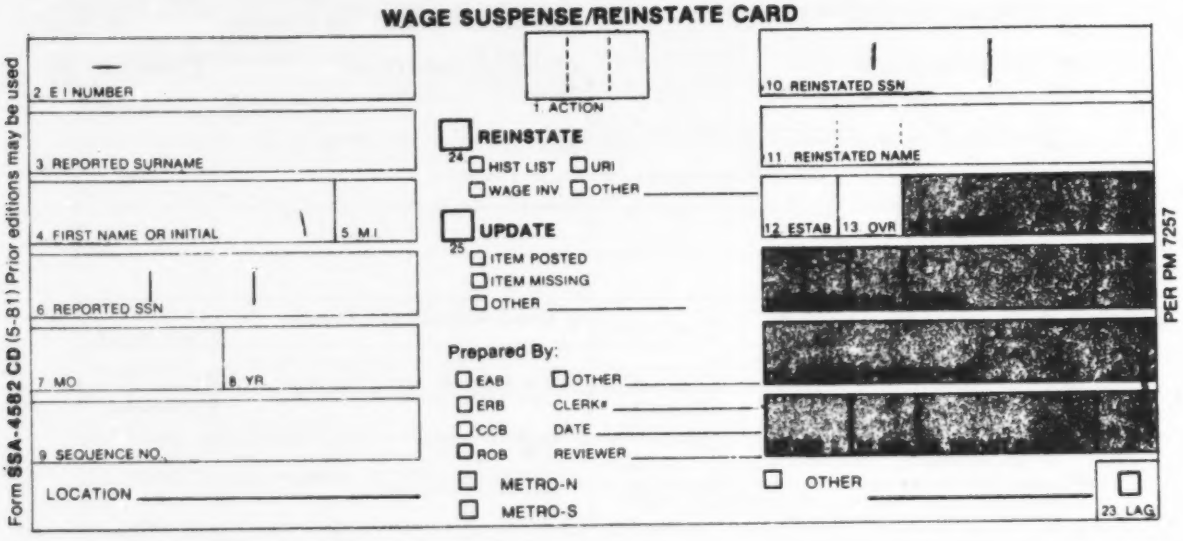
SAMPLE

THERE ARE NO OTHER EARNINGS RECORDED UNDER THIS SOCIAL SECURITY NUMBER FOR THE PERIOD REQUESTED.

PAGE 001 END

Form SSA-1826 (8-84)

03870.114 Form SSA-4582 CD (5-81) (Wage Suspense/Reinstate Card)



Complete the form SSA-4582CD as follows:

Block 1—enter A, P, and 8
Block 2—enter the EIN
Block 3—enter surname as reported on the W-2 (up to 9 characters); if none show the lambda symbol (Λ)
Block 4—enter the first name as reported on the W-2 (up to 5 characters); if none show the lambda symbol (Λ)
Block 5—enter the middle initial or a lambda symbol (Λ) if unknown
Block 6—enter the SSN as reported on the W-2. If no SSN was reported, leave blank and enter the lambda symbol (Λ) in block 9
Block 8—enter the last two digits of the year in question
Block 9—if no SSN was reported enter the lambda symbol (Λ) otherwise, leave blank
Block 10—enter the correct SSN (even if it is the same as reported)
Block 11—enter the correct surname *only if different* from one reported, (initials and up to seven characters of surname)
Block 13—enter 72
Block 23—check this block
Block 24—check the "reinstate" box and the "URI" box
Prepared By Block—check "other," enter DO and DO code, show date
Blocks 7, 12, 14-22, 25—leave blank

03870.116 Form SSA-5533-U4 (10-84) (Request for Assistance—Earnings Discrepancy)

REQUEST FOR ASSISTANCE–EARNINGS DISCREPANCY

(Check One) ☐ PRIORITY ☐ REGULAR

DO/BO USE → NUMBER HOLDER

☒ TO (DO/BO City and State)

☒ DO/BO CODE

☒ FIRST NUMBER HOLDER	☐ SECOND NUMBER HOLDER ☐ EMPLOYER
SSN	☐ SSN ☐ EIN
NAME	NAME
ADDRESS (include zip code)	ADDRESS (include zip code)
TELEPHONE NUMBER (Include Area Code) ☐ NOT IN FILE	TELEPHONE NUMBER (Include Area Code) ☐ NOT IN FILE
☒ PERMISSION GRANTED TO USE NH'S NAME WHEN CONTACTING EMPLOYER? ☐ YES ☐ NO ☐ UNKNOWN	☐ PERMISSION GRANTED TO USE NH'S NAME WHEN CONTACTING EMPLOYER? ☐ YES ☐ NO ☐ UNKNOWN

☐ FURNISH STATUS ON SSADARS MSG ☐ SSA-5533-U4 DATED _____ ☐ MEMO

☐ SUBMIT PRIMARY EVIDENCE OF WAGES. IF NOT AVAILABLE, DOCUMENT AND DEVELOP SECONDARY PROOF PER RM 03870.024 AND RM 03870.060.

☐ SUBMIT PROOF SET PER RM 03870.080.

☐ DETERMINE IF PERSON IN YOUR AREA IS USING WRONG SSN. DOCUMENT SS-5 DATE IN RESPONSE.

☐ OBTAIN STATEMENT OF EMPLOYMENT FROM PERSON IN YOUR AREA. STATEMENT SHOULD CLAIM OR DISCLAIM EARNINGS ITEM ON THE FORMS SSA-7009, SSA-1826-C1, AND ON ERF PRINTOUT.

☐ WHERE A STATEMENT CANNOT BE OBTAINED FROM THE INDIVIDUALS INDICATED ABOVE, CONTACT EACH EMPLOYER WHO REPORTED WAGES THAT ARE BEING QUESTIONED. OBTAIN FROM THE EMPLOYER ENOUGH PERSONAL IDENTIFYING INFORMATION ABOUT THE INDIVIDUAL(S) TO DETERMINE WHICH PERSON HE EMPLOYED.

☐ HAVE NEW SSN ASSIGNED, IF NECESSARY.

☐ ASSIGN MULTIPLE SSN PER RM 03870.097 AND RM 00205.030.

} HOLD THIS REQUEST UNTIL NEW SSN CAN BE INCLUDED IN YOUR REPLY. ENTER NEW/MULTIPLE ASSIGNED SSN ON REVERSE.

☐ (Other: List specific periods, additional employers; explain complex cases, etc.)

SSN

☐ Text continued on SSA-5524A-U3.

☒ PROCEDURAL REFERENCES (List)	☐ ATTACHMENTS (List)
☒ FRCM OFFICE OF CENTRAL RECORDS OPERATIONS ☒ ☐ DCC MOD _____ ☐ DEO _____ ☐ _____	☒ "PARENT" CID
☒ BY (Print name and title)	☐ XREF CID (Optional)

☒ FTS NUMBER	☒ DATE OF REQUEST	☒ DIARY DUE DATE	☒ TYPE
			☐ IR ☐ SW ☐ DI

FORM SSA-5533-U4 (10-84)
Destroy prior editions

DO/BO COPY

Form SSA-5533-U4 (10-84) (Request for Assistance—Earnings Discrepancy) REVERSE SIDE

REPLY TO REQUEST FOR ASSISTANCE–EARNINGS DISCREPANCY
(DO/BO–Complete first two lines with information from front of this form.)

☒ TO: OFFICE OF CENTRAL RECORDS OPERATIONS

☒ ATTN: ☐ DCC MOD_____ ☐ DEO_____ ☐_____

☒ "PARENT" CID

☐ NEW/MULTIPLE SSN ASSIGNED __ __ __/__ __/__ __ __ __

TYPE ☐ IR ☐ SW ☐ DI

DATE	RECORD OF ACTION TAKEN AND INFORMATION RECEIVED

☐ ATTACHMENTS (List)

☒ FROM (DO/BO City and State) ☒ DO/BO CODE

☒ BY (Print name) ☐ CR ☐ SR ☐ FR ☐_____

☒ PHONE ☐ FTS ☐ (___) __ __ __-__ __ __ __

☒ DATE OF RESPONSE

FORM SSA-5533-U4 (10-84)

03870.118 Form SSA-3278 (7-84) (Notice to Correct or Screen Social Security Number Record)

NOTICE TO CORRECT OR SCREEN SOCIAL SECURITY NUMBER RECORD

FROM: (FIELD OFFICE NAME AND CODE)	PREPARED BY	DATE
	UNIT/MOD	SSN
OTHER COMPONENT		
TO:		SSN HOLDERS NAME
OCRO Division of Certification and Coverage 300 N. Green Street Baltimore, Maryland 21201		ADDRESS
		TELEPHONE NUMBER (INCLUDE AREA CODE)
OTHER SSN MAIL		

I. PROBLEM:

- ☐ SSN Record Error - Evidence attached showing correct and incorrect information (RM 00204.040, 00702.000, SM 00201.219). Explain error in remarks.
- ☐ Wrong Number SS-5 (RM 00204.045, 00707.000). Explain in remarks.
- ☐ Multiple SSN's (RM 00204.025, 00706.000) To cross-refer or to remove a cross-reference.

FIRST NAME	MIDDLE NAME	SURNAME	DATE OF BIRTH MO-DAY-YR	SEX	SSN

(If addional space is needed, use remarks section)

- ☐ Other. (Explain in remarks)

II. ACTION:

- ☐ Screen to locate a correct SSN.
- ☐ Return SS-5 to field office with correct SSN if located.
- ☐ "Force" assign new SSN if correct SSN not located.
- ☐ Delete incorrect entry from SSN record.
- ☐ Cross-refer SSN's. (Explain in remarks)
- ☐ Remove SSN cross-reference. (Explain in remarks)
- ☐ Correct keying error reflected in SSN record. (Explain in remarks)
- ☐ Other. (Explain in remarks)

III. ATTACHMENTS:

- ☐ Photocopy of SS-5
- ☐ Numident Printout(s)
- ☐ SSN Card(s)
- ☐ Other

REMARKS: (USE REVERSE SIDE FOR ADDITIONAL REMARKS)

03870.120 "Apparent Lost Report"

APPARENT LOST REPORT

Today's Date: _____

REGION: _____

Year(s) to be Corrected: _____ Total Wages: _____

EMPLOYER: _____

EIN: _____ ESTAB. #: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

EPM DEVELOPMENT:

ATTACHED FOR OTHER YEAR:
(copies)
W-3 _____
W-2 _____ (few)
REL _____
UPDATED ERF _____

ACTION TAKEN: _____

_____

_____

REGION DEVELOPMENT:

DATE AND TIME	SUMMARY OF SUBSEQUENT CONTACTS AND ACTIONS

TELEPHONE CONTACT: EPM, OCRO FTS 922-0739
Commercial (301) 962-0739

July 18, 1985

03870.122 Form SSA-746 (9-79) (Notice to Adjust Earnings Records

NOTICE TO ADJUST EARNINGS RECORDS | FILE NO. OPSC:RR:

TO: Office of Central Records Operations

CLAIM NUMBER | PAGE OF

NAME

FROM: PSC

It is the determination of the undersigned that evidence contained in the file justifies the following adjustments in the accounts of the individuals identified below and is sufficient to substantiate this determination.

EMPLOYER'S NAME | E.I. NUMBER

- Enter date quarter ended, i.e., 3/66, 6/66.
- For annual agricultural reporting, show only the year. Use separate Form SSA-746 where both annual and quarterly adjustments are involved.

This page: ☐ All wage items ☐ All tip items reported to the employer

(1) EMPLOYEE'S ACCOUNT NUMBER	(2) NAME OF EMPLOYEE *(Please Type or Print)*	(3) PERIOD TO BE CORRECTED	(4) OCRO RECORDS SHOW Dollars	(4) Cents	(5) CORRECT AMOUNT Dollars	(5) Cents	DO NOT USE *For OCRO Use Only*
	FOR OCRO USE	Totals For THIS Page					

GT ITEMS *(Multi-page only)*			WAGES – NET DIFFERENCE		TIPS – NET DIFFERENCE	
		THIS PAGE		☐ CR		☐ CR
	Multi-page; enter on first page only.	ALL PAGES				

PSC REMARKS OR BASIS FOR DETERMINATION

REMARKS: *(For OCRO Use Only)*

CLAIMS AUTHORIZER | DATE

INVESTIGATED BY *(For OCRO Use Only)*

Form SSA-746 (9-79)

★ U.S. GOVERNMENT PRINTING OFFICE: 1989 241-323/05064